



January 28, 2014

CITY COUNCIL MEETING

City Council Chambers 400 East Military, Fremont NE

STUDY SESSION – 6:45 P.M.

REGULAR MEETING – 7:00 P.M.

AGENDA

REGULAR MEETING

1. Meeting called to order
2. Roll call
3. Mayor comments (There will be no discussion from the Council or the public regarding comments made by the Mayor. Should anyone have questions regarding the comments, please contact the Mayor after the meeting)

PUBLIC HEARINGS AND RELATED ACTION:

4. Public Hearing on One and Six Year Street Improvement [Plan \(staff report\)](#)
5. [Resolution](#) approving One and Six Year Street Improvement Plan [\(staff report\)](#)

CONSENT AGENDA: All items in the consent agenda are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council Member or citizen so requests, in which event the item will be removed from the consent agenda and considered separately.

6. Dispense with and approve January 14, 2014 [minutes](#)
7. January 15 - 28, 2014 [claims \(staff report\)](#)
8. [Resolution](#) approving consumption on city property for Roger [Larsen](#), City Auditorium, March 22, 2014, dance; Sheryl [Nelson](#), Christensen Field, March 21, 2015, wedding [\(staff report\)](#)
9. [Resolution](#) approving special designated permit application for [Whis's](#) End Zone Lounge, 1710 West 16th, March 1, 2014, other; [Whis's](#) End Zone Lounge, 700 East 10th, April 5, 2014, reception; [Fremont](#) Cosmopolitan 100 Club, 929 North Broad, March 22, 2014, dance [\(staff report\)](#)
10. Appoint Justin Zetterman as City Engineer [\(staff report\)](#)
11. Appoint David Goedeken as Director of Public Works [\(staff report\)](#)
12. [Resolution](#) approving purchase from State [contract](#) of crew cab truck for Street Department [\(staff report\)](#)
13. Receive and file [audit](#) ending September 30, 2013 by HSMC Orizon [\(staff report\)](#)
14. [Resolution](#) approving [agreement](#) with Fremont Soccer Club for use of Christensen Field Soccer Complex [\(staff report\)](#)

AGENDA

CONSENT AGENDA CONTINUED:

15. [Resolution](#) to approve plans, specifications, estimate of cost, and grant permission to advertise for bids for water and sewer installation in Luther Road from 32nd to 38th Street ([staff report](#))
16. [Resolution](#) to approve [agreement](#) with the Nebraska Department of Roads for utility relocation for Broad Street Project from 5th to 10th Street ([staff report](#))
17. [Resolution](#) to accept [grant](#) for in car camera system from Nebraska Office of Highway Safety ([staff report](#))
18. Consider [grant](#) for computer tablets from Firehouse Public Safety Foundation ([staff report](#))
19. [Resolution](#) to dedicate right-of-way for proposed [right-of-way](#) for 1st Street – Luther to Johnson ([staff report](#))
20. [Resolution](#) dedicating drainage [easement](#) for 1st Street – Luther to Johnson ([staff report](#))
21. Reappoint Dian Christensen-Hillis to Park and Recreation Board ([staff report](#))

REGULAR AGENDA: requires individual associated action.

22. [Resolution](#) to approve professional services [agreement](#) for testing services for 2013 Storm Water Pumping Station Screen ([staff report](#))
23. Consider Greater Fremont Development [report](#)
24. Adjournment

Agenda posted at the Municipal Building on January 24, 2014 and online at www.fremontne.gov. Agenda distributed to the Mayor and City Council on January 24, 2014. The official current copy is available at City Hall, 400 East Military, City Clerk's Office. The City Council reserves the right to go into Executive Session at any time. A copy of the Open Meeting Law is posted in the City Council Chambers for review by the public. The City of Fremont reserves the right to adjust the order of items on this agenda.

STAFF REPORT

TO: Mayor and City Council

FROM: Rian Harkins, AICP, Planning Director

DATE: 23 January 2014

SUBJECT: Approval of One & Six Year Street Improvement Plan

Recommendation: 1) Move to open the Public Hearing; 2) Receive comments; 3) Move to close the Public Hearing;

Request: Approve the resolution concerning the One and Six Year Street Improvement Plan.

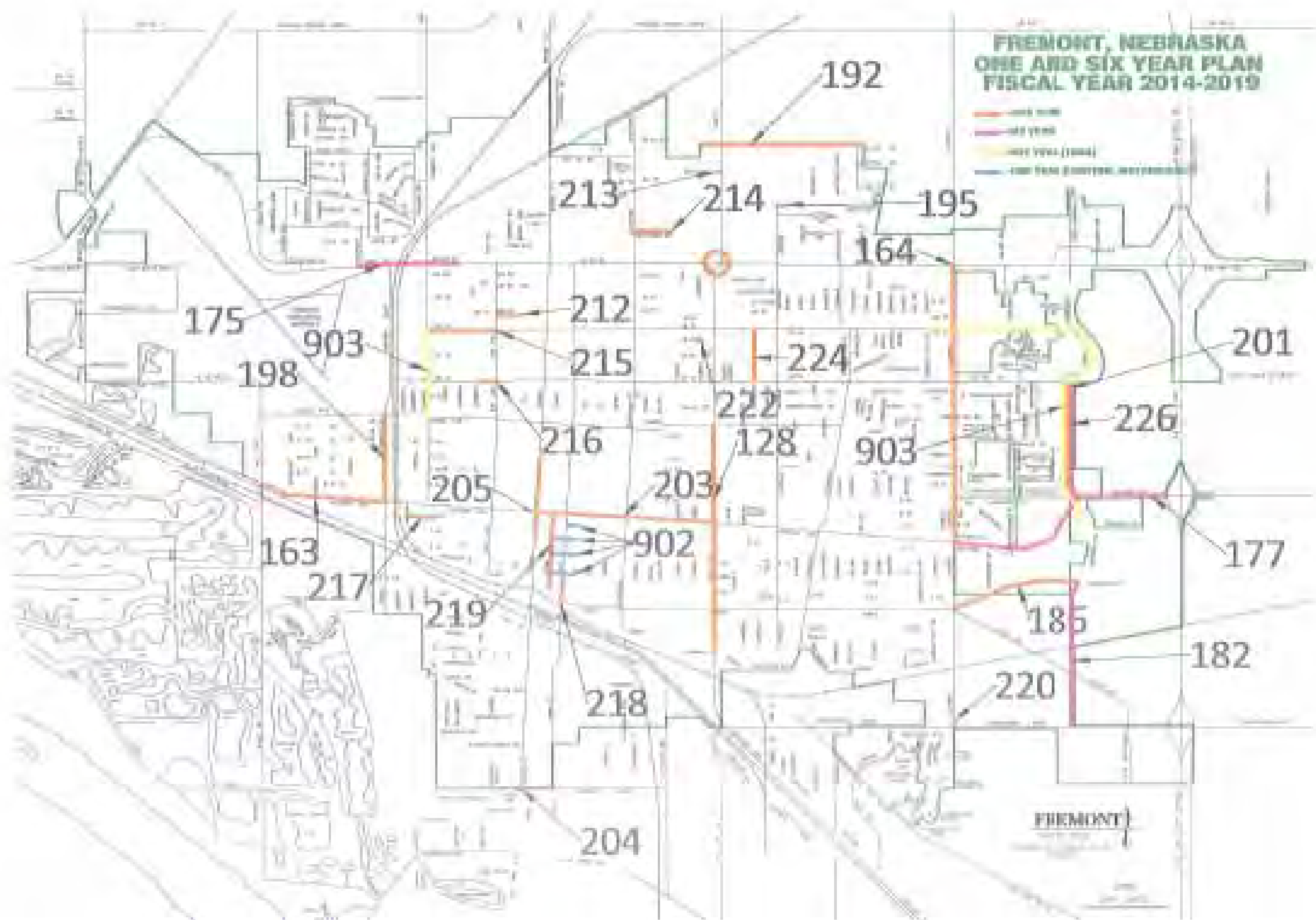
Background: This is an annual public hearing for the submittal of the One and Six to the NE Department of Roads as is required by state statutes. The plan does not obligate funds to a specific project nor authorize any specific request; however, it does help the City and State prioritize funding for projects.

The Planning Commission approved this item on January 20, 2014 with the addition of the 23rd/Bell/Yager intersection as well as the City's share of the US 77 widening project.

#4

**FREMONT, NEBRASKA
ONE AND SIX YEAR PLAN
FISCAL YEAR 2014-2019**

- 2014 YEAR
- 2015 YEAR
- 2016 YEAR (2014)
- 2017 YEAR (2014)



STAFF REPORT

TO: Mayor and City Council

FROM: Rian Harkins, AICP, Planning Director

DATE: 23 January 2014

SUBJECT: Approval of One & Six Year Street Improvement Plan

Recommendation: Move to approve resolution

Request: Approve the resolution concerning the One and Six Year Street Improvement Plan.

Background: This is an annual submittal of the One and Six to the NE Department of Roads as is required by state statutes. The plan does not obligate funds to a specific project nor authorize any specific request; however, it does help the City and State prioritize funding for projects.

The Planning Commission approved this item on January 20, 2014 with the addition of the 23rd/Bell/Yager intersection as well as the City's share of the US 77 widening project.

Staff recommends approval.

#5

RESOLUTION NO. _____

A resolution of the City Council of the City of Fremont, Nebraska, approving the One Year-Six Year City of Fremont Street Improvement Plan

WHEREAS, Nebraska Statutes requires each municipality to develop a one year plan of street improvements and a long range plan for an additional five years; and,

WHEREAS, the public hearing required to be held on the contemplated street improvements for the coming year and succeeding five years has been held and was preceded by a Notice of Hearing published in the Fremont Tribune, and posted at the Municipal Building, Police Department, Library and online;

NOW THEREFORE BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL: That the project and plans as submitted by the Interim Public Works Director and Street Superintendent and reviewed by City Planning Commission, be adopted by the Fremont City Council as Fremont's One Year-Six Year Street Improvement Program and be submitted to the Nebraska Department of Roads.

PASSED AND APPROVED THIS ____ DAY OF _____, 2014

SCOTT GETZSCHMAN, MAYOR

ATTEST:

Kimberly Volk, MMC
City Clerk

CITY COUNCIL MEETING
January 14, 2014 - draft
7:00 P.M.

After the public comment period and the study session, the Mayor called the meeting to order and stated a copy of the open meeting law is posted continually for public inspection located near the entrance door by the agendas. Roll call showed Council Members Eairleywine, Stange, Kuhns, Bixby, Hoppe, Anderson, Johnson and Navarrette present – 8 present, 0 absent.

Moved by Council Member Johnson, seconded by Council Member Navarrette to approve the consent agenda. Roll call vote: 8 ayes. Motion carried.

- Dispense with and approve December 30, 2013 minutes
- December 31 – January 14, 2014 claims
- Report of the Treasury
- Resolution No. 2014-001 approving consumption on city property for Lisa Thobe, City Auditorium on June 27, 2015, wedding; Scott Swaney, Friendship Center, February 21, 2014, banquet; Emily Peck, Christensen Field, June 14, 2014, wedding
- Resolution No. 2014-002 approving special designated permit application for Rise's Drive In, 1730 West 16th, February 21, 2014; Rise's Drive In, 700 East 10th, March 29, 2014; Rise's Drive In, 541 North Broad, April 5, 2014; DeSauce Development, 1710 West 16th, January 24, 2014, reception
- Resolution No. 2014-003 allowing Department of Utilities to operate a solid waste compost site
- Reappoint Phil Bang, Curt Friedrich, and Marty Gifford to the Building Code Advisory and Appeals Board
- Keno audit for fiscal year ending September 2013
- Lamoderna Restaurant request for exhaust from commercial hood at 635 North Main
- Resolution No. 2014-005 approving AAL-Bee Towing & Recovery LLC, Blackburn Towing and Nielsen Body Shop Inc. to serve as towing companies for the City of Fremont
- Resolution No. 2014-006 approving leases with AAL-Bee Towing & Recovery LLC, Blackburn Towing and Nielsen Body Shop Inc. for impound lots
- Resolution No. 2014-007 approving AT&T and Crown Castle request for Crown Castle to manage and operate cell tower at Memorial Park

Moved by Council Member Stange, seconded by Council Member Bixby to approve Resolution No. 2014-004 to award the request for proposal for Analysis of Impediments for Fair Housing to ASK Development Solutions in the amount of \$16,000 with the City Attorney to draft the contract. Roll call vote: 8 ayes. Motion carried.

Moved by Council Member Johnson, seconded by Council Member Bixby to reconsider Resolution No. 2013-251 approving agreement with Fremont Nighthawks Incorporated for use of city baseball and softball fields. Roll call vote: 8 ayes. Motion carried.

Moved by Council Member Stange, seconded by Navarrette to amend Resolution No. 2013-251 revising the fees in the agreement to include an additional \$750 for the Lady Hawks to use city fields. Roll call vote: 8 ayes. Motion carried.

Moved by Council Member Bixby, seconded by Council Member Eairleywine to approve Resolution No. 2013-251, as reconsidered and amended. Roll call vote: 8 ayes. Motion carried.

Moved by Council Member Navarrette, seconded by Council Member Johnson to approve Resolution No. 2014-008 authorizing a professional services agreement with Olsson Associates for Ridge Road Trail, Hormel Loop. Roll call vote: 8 ayes. Motion carried.

Moved by Council Member Eairleywine, seconded by Council Member Anderson to approve Resolution No. 2014-009 authorizing Amendment No. 1 to 2013 Stormwater Pumping Station Screen project with Neuirth Construction for an extension of time to complete the project. Roll call vote: 8 ayes. Motion carried.

Moved by Council Member Johnson, seconded by Council Member Navarrette to introduce an ordinance to update the official zoning map as referred to in Article 4 of Zoning Ordinance No. 3939. Roll call vote: 8 ayes. Motion carried.

The City Clerk gave the first reading, by title only. Moved by Council Member Eairleywine, seconded by Council Member Navarrette to suspend the rules and place on final reading the ordinance to update the official zoning map as referred to in Article 4 of Zoning Ordinance No. 3939. Roll call vote: 8 ayes. Motion carried.

The City Clerk gave the final reading, by title only. Roll call vote: 8 ayes. Ordinance No. 5293 passed.

Moved by Council Member Stange, seconded by Council Member Kuhns to adjourn the meeting. Roll call vote: 8 ayes. Motion carried. Meeting adjourned at 7:18 p.m.

I, Kimberly Volk, the undersigned City Clerk, hereby certify that the foregoing is a true and correct copy of the proceedings had and done by the Mayor and Council; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the Clerk; that such agenda items were sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting; that such subjects were contained in said agenda at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by the members of the public; that the said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meeting and the subjects to be discussed at said meeting and that a current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during such meeting in the room in which such meeting was held.

Kimberly Volk, MMC, City Clerk

STAFF REPORT

TO: Honorable Mayor and City Council

FROM: Jody Sanders, Director of Finance

DATE: January 23, 2014

SUBJECT: Claims

Recommendation: Move to approve January 8 through 28, 2014 claims and authorize checks to be drawn on the proper accounts.

Background: Council will review claims via email on January 23, 2014.

Fiscal Impact: Claims total \$2,314,216.68

#7

Prepared 1/14/14, 10:51:49
Pay Date 1/16/14
Primary FIRST NATIONAL BANK

CITY of FREMONT
Direct Deposit Register

Page 31
Program PR530L

Account Number	Employee Name	Social Security	Deposit Amount
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Final Total	203,330.74	Count	202
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PREPARED 01/15/2014, 8:26:49
PROGRAM: GM339L
City of Fremont
General Fund

EXPENDITURE APPROVAL LIST
AS OF: 01/16/2014 CHECK DATE: 01/15/2014

PAGE 1

BANK: 00

VEND NO	SEQ#	VENDOR NAME	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO NO						AMOUNT
0006318	00	ACSI						
20140116		PR0116	00	01/16/2014	001-0000-201.00-00	PAYROLL SUMMARY	174.96	
						VENDOR TOTAL *	174.96	
0000584	00	CEI						
20140116		PR0116	00	01/16/2014	001-0000-201.00-00	PAYROLL SUMMARY	EFT:	12,500.15
						VENDOR TOTAL *	.00	12,500.15
0004234	00	DEPARTMENT OF UTILITIES C S						
20140116		PR0116	00	01/16/2014	001-0000-201.00-00	PAYROLL SUMMARY	EFT:	1,511.06
						VENDOR TOTAL *	.00	1,511.06
0005193	00	DEPARTMENT OF UTILITIES PAYROLL						
20140116		PR0116	00	01/16/2014	001-0000-201.00-00	PAYROLL SUMMARY	EFT:	51,273.44
						VENDOR TOTAL *	.00	51,273.44
0004629	00	INTERNAL REVENUE SERVICE **EFT**						
20140116		PR0116	00	01/16/2014	001-0000-201.00-00	PAYROLL SUMMARY	69,426.20	
						VENDOR TOTAL *	69,426.20	
			00	General Fund		BANK TOTAL *	69,601.16	65,284.65

PREPARED 01/15/2014, 8:26:49
PROGRAM: GM339L
City of Fremont
Employee Benefits

EXPENDITURE APPROVAL LIST
AS OF: 01/16/2014 CHECK DATE: 01/15/2014
BANK: 01

PAGE 2

VEND NO	SEQ#	VENDOR NAME	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE	VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO	NO	NO						AMOUNT
0005708	00	REGIONAL CARE INC						
01/13/14	MANUAL000220		01	01/13/2014	060-0660-441.70-01	01/13/14 AUTO CLAIMS	CHECK #: 100432	5,528.08
						VENDOR TOTAL *	.00	5,528.08
0003405	00	WORKERS' COMPENSATION FUND						
01/14/14	MANUAL000225		01	01/14/2014	061-0662-441.70-01	01/14/14 WC	CHECK #: 100433	629.97
01/14/14	MANUAL000226		01	01/14/2014	061-0662-441.70-04	01/14/14 WC	CHECK #: 100433	665.62
01/14/14	MANUAL000227		01	01/14/2014	061-0662-441.70-06	01/14/14 WC	CHECK #: 100433	405.74
01/14/14	MANUAL000228		01	01/14/2014	061-0662-441.70-07	01/14/14 WC	CHECK #: 100433	32.78
						VENDOR TOTAL *	.00	1,734.11
		01 Employee Benefits				BANK TOTAL *	.00	7,262.19
						HAND ISSUED TOTAL ***		7,262.19
						EFT/EPAY TOTAL ***		65,284.65
						TOTAL EXPENDITURES ****	69,601.16	72,546.84
		GRAND TOTAL				*****		142,148.00

PREPARED 01/22/2014, 13:35:07
PROGRAM: GM339L
City of Fremont
General Fund

EXPENDITURE APPROVAL LIST
AS OF: 01/24/2014 CHECK DATE: 01/24/2014
BANK: 00

PAGE 1

VEND NO	SEQ#	VENDOR NAME	INVOICE NO	VOUCHER NO	P.O. NO	BNK CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
9999999	00	STAFFORD, KRISTINE								
K STAFFORD		000233				00 01/24/2014	034-0000-202.09-00	KRISTINE STAFFORD/F12-050	310.00	
								VENDOR TOTAL *	310.00	
						00 General Fund		BANK TOTAL *	310.00	

PREPARED 01/22/2014, 13:35:07
PROGRAM: GM339L
City of Fremont
Employee Benefits

EXPENDITURE APPROVAL LIST
AS OF: 01/24/2014 CHECK DATE: 01/24/2014

PAGE 2

BANK: 01

VEND NO	SEQ#	VENDOR NAME	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE	VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO	NO	NO						AMOUNT
0005708	00	REGIONAL CARE INC						
01/15/14	MANUAL000229		01	01/15/2014	060-0660-441.70-01	01/15/14 MANUAL CLAIMS	CHECK #: 100434	123,340.60
01/21/14	MANUAL000232		01	01/21/2014	060-0660-441.70-01	01/21/14 AUTO CLAIMS	CHECK #: 100435	3,708.27
VENDOR TOTAL *							.00	127,048.87
0003405	00	WORKERS' COMPENSATION FUND						
01/21/14	MANUAL000235		01	01/21/2014	061-0662-441.70-01	01/21/14 WC	CHECK #: 100436	990.73
01/21/14	MANUAL000236		01	01/21/2014	061-0662-441.70-04	01/21/14 WC	CHECK #: 100436	31.65
01/21/14	MANUAL000237		01	01/21/2014	061-0662-441.70-06	01/21/14 WC	CHECK #: 100436	405.74
01/21/14	MANUAL000238		01	01/21/2014	061-0662-441.70-07	01/21/14 WC	CHECK #: 100436	586.09
VENDOR TOTAL *							.00	2,014.21
01 Employee Benefits			BANK TOTAL *				.00	129,063.08
HAND ISSUED TOTAL ***								129,063.08
TOTAL EXPENDITURES ****							310.00	129,063.08
GRAND TOTAL *****								129,373.08

PREPARED 01/23/2014, 9:10:51
 PROGRAM: GM339L
 City of Fremont
 General Fund

EXPENDITURE APPROVAL LIST
 AS OF: 01/29/2014 CHECK DATE: 01/29/2014

PAGE 1

BANK: 00

VEND NO	SEQ#	VENDOR NAME		BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO	NO						AMOUNT
0000956	00	A & A DRUG CO INC							
364861		PI2108	028761	00	01/29/2014	001-1206-422.30-33	BLANKET PURCHASE ORDER	141.70	
							VENDOR TOTAL *	141.70	
0000957	00	AAA GARAGE DOOR INC							
13-5861		PI2275	029316	00	01/29/2014	012-2025-431.40-90	FIELD PURCHASE ORDER	2,871.20	
							VENDOR TOTAL *	2,871.20	
0000959	00	ACE HARDWARE							
76814/3		PI2107	028760	00	01/29/2014	001-1206-422.30-79	BLANKET PURCHASE ORDER	119.85	
76842/3		PI2315	028760	00	01/29/2014	001-1209-421.30-63	BLANKET PURCHASE ORDER	8.08	
76799/3		PI2456	028760	00	01/29/2014	001-1209-421.30-49	BLANKET PURCHASE ORDER	8.98	
76503/3		PI2105	028760	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	17.65	
76727/3		PI2106	028760	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	22.99	
76788/3		PI2211	028760	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	16.98	
76821/3		PI2314	028760	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	53.98	
76598/3		PI2395	028760	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	75.60	
76866/3		PI2396	028760	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	88.87	
76898/3		PI2502	028760	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	13.28	
76899/3		PI2316	028760	00	01/29/2014	012-2025-431.30-79	BLANKET PURCHASE ORDER	23.93	
							VENDOR TOTAL *	450.19	
0000965	00	ALL SYSTEMS LLC							
60855		PI2430	029330	00	01/29/2014	001-2026-451.20-60	GENERAL	96.25	
							VENDOR TOTAL *	96.25	
0004811	00	AMERICAN TEST CENTER INC							
2133563		PI2197	029288	00	01/29/2014	001-1206-422.20-65	GENERAL	525.00	
							VENDOR TOTAL *	525.00	
0003298	00	AUTOZONE INC							
1652611645		PI2317	028763	00	01/29/2014	001-1209-421.30-63	BLANKET PURCHASE ORDER	31.44	
							VENDOR TOTAL *	31.44	
0005217	00	A1 LOCK SHOP							
0005990		PI2101	028759	00	01/29/2014	001-1209-421.20-99	BLANKET PURCHASE ORDER	45.00	
0005997		PI2102	028759	00	01/29/2014	001-1209-421.30-49	BLANKET PURCHASE ORDER	120.00	
0006006		PI2103	028759	00	01/29/2014	012-2025-431.20-60	BLANKET PURCHASE ORDER	45.00	
0006006		PI2104	028759	00	01/29/2014	012-2025-431.30-49	BLANKET PURCHASE ORDER	123.00	
							VENDOR TOTAL *	333.00	
0001520	00	BADGER BODY & TRUCK EQUIPMENT CO							
49935		PI2379	029386	00	01/29/2014	012-2025-431.30-56	FIELD PURCHASE ORDER	82.00	
49935		PI2380	029386	00	01/29/2014	012-2025-431.30-63	FIELD PURCHASE ORDER	82.00	
							VENDOR TOTAL *	164.00	
0002763	00	BAKER & TAYLOR BOOKS							
2028875115		PI2231	028831	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	158.49	
2028888003		PI2232	028831	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	69.71	

PREPARED 01/23/2014, 9:10:51
 PROGRAM: GM339L
 City of Fremont
 General Fund

EXPENDITURE APPROVAL LIST
 AS OF: 01/29/2014 CHECK DATE: 01/29/2014

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VEND NO INVOICE NO	SEQ# VOUCHER NO	VENDOR NAME P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0002763	00	BAKER & TAYLOR BOOKS						
2028861686	PI2468	028831	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	116.42	
2028922155	PI2469	028831	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	231.33	
2028943686	PI2470	028831	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	418.84	
						VENDOR TOTAL *	994.79	
0003423	00	BAKER & TAYLOR ENTERTAINMENT						
M33502660	PI2471	028832	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	14.35	
M33587110	PI2472	028832	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	14.35	
						VENDOR TOTAL *	28.70	
0004214	00	BLACKBURN'S TOWING						
010714	PI2388	029432	00	01/29/2014	034-0790-421.30-31	GENERAL	35.00	
						VENDOR TOTAL *	35.00	
0005162	00	BLT PLUMBING HEATING & A/C INC						
8205	PI2426	029155	00	01/29/2014	001-2026-451.20-60	BLANKET PURCHASE ORDER	500.00	
8178	PI2249	029155	00	01/29/2014	001-2027-452.20-60	BLANKET PURCHASE ORDER	75.00	
8178	PI2250	029155	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	24.95	
						VENDOR TOTAL *	599.95	
0003913	00	BNSF RAILWAY CO						
13121181	PI2293	029384	00	01/29/2014	012-2025-431.20-70	FIELD PURCHASE ORDER	443.37	
						VENDOR TOTAL *	443.37	
0004035	00	BOMGAARS SUPPLY INC						
1622483	PI2110	028766	00	01/29/2014	001-1209-421.30-63	BLANKET PURCHASE ORDER	34.99	
1622251	PI2109	028766	00	01/29/2014	001-2027-452.30-44	BLANKET PURCHASE ORDER	65.94	
1622511	PI2112	028766	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	90.97	
1623081	PI2212	028766	00	01/29/2014	001-2027-452.30-33	BLANKET PURCHASE ORDER	29.99	
1623081	PI2213	028766	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	9.05	
1624145	PI2457	028766	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	21.85	
1624208	PI2503	028766	00	01/29/2014	001-2027-452.30-48	BLANKET PURCHASE ORDER	18.99	
1624208	PI2504	028766	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	3.59	
1622483	PI2111	028766	00	01/29/2014	012-2025-431.30-52	BLANKET PURCHASE ORDER	85.93	
1622910	PI2113	028766	00	01/29/2014	012-2025-431.30-33	BLANKET PURCHASE ORDER	126.24	
						VENDOR TOTAL *	487.54	
0002414	00	BOUND TREE MEDICAL LLC						
81307719	PI2302	029405	00	01/29/2014	001-1206-422.30-33	GENERAL	293.30	
						VENDOR TOTAL *	293.30	
0003427	00	BRODART CO						
B3334294	PI2473	028835	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	19.83	
B3335735	PI2474	028835	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	290.22	
B3341465	PI2475	028835	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	18.31	
B3342955	PI2476	028835	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	245.74	
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VEND NO	SEQ#	VENDOR NAME							EFT, EPAY OR
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0004208	00	CDW GOVERNMENT INC							
HN39323		PI2195	029282	00	01/29/2014	001-2031-455.30-79	GENERAL	178.38	
HP00242		PI2196	029282	00	01/29/2014	001-2031-455.30-79	GENERAL	290.73	
VENDOR TOTAL *								469.11	
0006263	00	CENGAGE LEARNING INC							
51049264		PI2477	028837	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	156.69	
51050632		PI2478	028837	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	95.21	
VENDOR TOTAL *								251.90	
0005030	00	CENTER POINT LARGE PRINT							
1146948		PI2479	028838	00	01/29/2014	001-2031-455.30-51	BLANKET PURCHASE ORDER	426.60	
VENDOR TOTAL *								426.60	
0002675	00	CENTURYLINK (QWEST)							
4027538697	0114	PI2409	028870	00	01/29/2014	001-1011-419.20-12	BLANKET PURCHASE ORDER	81.94	
4027211613	0114	PI2519	028870	00	01/29/2014	001-1011-419.20-12	BLANKET PURCHASE ORDER	212.88	
4027272720	0114	PI2520	028870	00	01/29/2014	001-1013-432.20-12	BLANKET PURCHASE ORDER	16.34	
402D250330	0114	PI2406	028870	00	01/29/2014	001-1015-415.20-12	BLANKET PURCHASE ORDER	80.76	
402D254121	1213	PI2483	028870	00	01/29/2014	001-1015-415.20-12	BLANKET PURCHASE ORDER	155.60	
4027279926	0114	PI2522	028870	00	01/29/2014	001-1015-415.20-12	BLANKET PURCHASE ORDER	43.77	
402D254115	0114	PI2407	028870	00	01/29/2014	001-1206-422.20-12	BLANKET PURCHASE ORDER	85.56	
402D254115	1213	PI2408	028870	00	01/29/2014	001-1206-422.20-12	BLANKET PURCHASE ORDER	85.56	
4027279135	0114	PI2521	028870	00	01/29/2014	029-2034-466.20-12	BLANKET PURCHASE ORDER	89.88	
4027530443	0114	PI2363	028870	00	01/29/2014	034-0790-421.20-12	BLANKET PURCHASE ORDER	67.50	
VENDOR TOTAL *								919.79	
0001024	00	CHRISTENSEN LUMBER INC							
CLC00202574-001	PI2214	028768	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	195.24		
CLC00203145-001	PI2215	028768	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	125.28		
CLC00205751-001	PI2318	028768	00	01/29/2014	001-2042-440.30-49	BLANKET PURCHASE ORDER	50.92		
CLC00200824-001	PI2256	029276	00	01/29/2014	012-2025-431.30-69	FIELD PURCHASE ORDER	853.50		
VENDOR TOTAL *								1,224.94	
0004244	00	COLE PAPERS INC							
8932459		PI2263	029286	00	01/29/2014	001-1206-422.30-49	GENERAL	3.03	
8932459		PI2264	029286	00	01/29/2014	001-1209-421.30-49	GENERAL	3.03	
8932459		PI2265	029286	00	01/29/2014	001-2026-451.30-49	GENERAL	21.20	
8932459		PI2266	029286	00	01/29/2014	001-2027-452.30-49	GENERAL	18.17	
8932459		PI2267	029286	00	01/29/2014	001-2030-451.30-49	GENERAL	9.09	
8932459		PI2268	029286	00	01/29/2014	001-2031-455.30-49	GENERAL	6.06	
8936712		PI2378	029380	00	01/29/2014	012-2025-431.30-79	FIELD PURCHASE ORDER	515.00	
VENDOR TOTAL *								575.58	
0002921	00	COLOMBO CANDY & TOBACCO WHOLESALE							
284650		PI2360	028853	00	01/29/2014	001-2029-451.30-41	BLANKET PURCHASE ORDER	161.72	

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0005319 920743 920759	00	CORNERSTONE RISK SOLUTIONS (IMA) PI2309 029415 PI2310 029415	00	01/29/2014 01/29/2014	061-0661-441.10-26 061-0661-441.10-26	BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER	2,818.23 6,160.00	
						VENDOR TOTAL *	8,978.23	
0006225 6005	00	COVERT TRACK GROUP INC PI2448 029440	00	01/29/2014	034-0790-421.20-12	GENERAL	1,200.00	
						VENDOR TOTAL *	1,200.00	
0001643 872630 90200559 872763	00	CULLIGAN OF OMAHA PI2350 028811 PI2351 028811 PI2467 028811	00	01/29/2014 01/29/2014 01/29/2014	001-1209-421.20-99 001-1209-421.20-99 001-1209-421.20-99	BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER	42.00 35.50 35.50	
						VENDOR TOTAL *	113.00	
0005074 WT39173	00	D&D COMMUNICATIONS PI2428 029304	00	01/29/2014	001-1209-421.20-60	GENERAL	1,662.50	
						VENDOR TOTAL *	1,662.50	
0003493 5175966	00	DEMCO INC PI2286 029357	00	01/29/2014	001-2031-455.30-79	GENERAL	196.59	
						VENDOR TOTAL *	196.59	
0006029 3440 3440	00	DESERT SNOW LLC PI2287 029358 PI2288 029358	00	01/29/2014 01/29/2014	001-1209-421.20-11 001-1209-421.30-79	GENERAL GENERAL	25.00 139.95	
						VENDOR TOTAL *	164.95	
0001063 522128301 522128344	00	DIAMOND VOGEL PAINT CTR PI2319 028771 PI2320 028771	00	01/29/2014 01/29/2014	001-1209-421.30-49 001-1209-421.30-49	BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER	29.19 12.34	
						VENDOR TOTAL *	41.53	
0002897 109472P 109491P 109510P 109531P 109539P 109609P 109559P 109567P 109595P 109489P	00	DIERS INC PI2114 028772 PI2117 028772 PI2321 028772 PI2322 028772 PI2324 028772 PI2506 028772 PI2325 028772 PI2397 028772 PI2505 028772 PI2116 028772	00	01/29/2014 01/29/2014 01/29/2014 01/29/2014 01/29/2014 01/29/2014 01/29/2014 01/29/2014 01/29/2014 01/29/2014	001-1209-421.30-63 001-1209-421.30-63 001-1209-421.30-63 001-1209-421.30-63 001-1209-421.30-63 001-1209-421.30-63 001-2042-440.30-63 001-2042-440.30-63 001-2042-440.30-63 012-2025-431.30-63	BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER	226.51 91.49 20.80 15.52 31.04 84.56 218.40 9.68 434.58 56.59	

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0002897	00	DIERS INC						
109476P		PI2115 028772	00	01/29/2014	025-2074-433.30-63	BLANKET PURCHASE ORDER	17.49	
109536P		PI2323 028772	00	01/29/2014	025-2074-433.30-63	BLANKET PURCHASE ORDER	75.45	
						VENDOR TOTAL *	1,282.11	
0002880	00	DUNRITE INC						
B716098		PI2326 028774	00	01/29/2014	012-2025-431.30-33	BLANKET PURCHASE ORDER	59.40	
						VENDOR TOTAL *	59.40	
0003087	00	EAKES OFFICE PLUS INC						
6296067-0		PI2433 029353	00	01/29/2014	001-1209-421.30-31	GENERAL	573.85	
6296844-0		PI2436 029353	00	01/29/2014	001-1209-421.30-31	GENERAL	135.30	
6296844-1		PI2437 029353	00	01/29/2014	001-1209-421.30-31	GENERAL	11.40	
6292469-0		PI2377 029312	00	01/29/2014	001-2021-412.30-35	FIELD PURCHASE ORDER	498.00	
S 86133		PI2187 028909	00	01/29/2014	001-2031-455.20-99	BLANKET PURCHASE ORDER	19.89	
						VENDOR TOTAL *	1,238.44	
0002959	00	EGAN SUPPLY CO						
203387A		PI2269 029296	00	01/29/2014	001-1206-422.30-49	GENERAL	1.72	
203387A		PI2270 029296	00	01/29/2014	001-1209-421.30-49	GENERAL	1.73	
203387A		PI2271 029296	00	01/29/2014	001-2026-451.30-49	GENERAL	13.81	
203387A		PI2272 029296	00	01/29/2014	001-2027-452.30-49	GENERAL	6.90	
203387A		PI2273 029296	00	01/29/2014	001-2030-451.30-49	GENERAL	5.18	
203387A		PI2274 029296	00	01/29/2014	001-2031-455.30-49	GENERAL	5.18	
						VENDOR TOTAL *	34.52	
0001091	00	EMANUEL PRINTING INC						
05869		PI2252 029230	00	01/29/2014	001-1001-413.30-35	BLANKET PURCHASE ORDER	506.00	
						VENDOR TOTAL *	506.00	
0006149	00	ENGINEERED CONTROLS INC						
35405		PI2202 029356	00	01/29/2014	001-2031-455.20-65	GENERAL	1,940.00	
						VENDOR TOTAL *	1,940.00	
0006234	00	EVANCED SOLUTIONS LLC						
9867		PI2201 029350	00	01/29/2014	001-2031-419.20-65	GENERAL	1,053.00	
						VENDOR TOTAL *	1,053.00	
0002050	00	FASTENAL COMPANY						
NEFRE106157		PI2216 028775	00	01/29/2014	001-1206-422.30-63	BLANKET PURCHASE ORDER	11.10	
NEFRE106293		PI2327 028775	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	128.59	
NEFRE106012		PI2432 029345	00	01/29/2014	001-2027-452.30-56	GENERAL	268.29	
NEFRE106368		PI2458 028775	00	01/29/2014	012-2025-431.30-76	BLANKET PURCHASE ORDER	203.33	
						VENDOR TOTAL *	611.31	
0005616	00	FINDAWAY WORLD LLC						
112037		PI2193 029147	00	01/29/2014	001-2031-455.30-31	GENERAL	328.92	
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0003268	00	FIREGUARD INC						
67075		PI2226 028807	00	01/29/2014	001-1206-422.20-60	BLANKET PURCHASE ORDER	130.30	
67075		PI2227 028807	00	01/29/2014	001-1206-422.30-35	BLANKET PURCHASE ORDER	53.53	
VENDOR TOTAL *							183.83	
9999999	00	FOUST, SHERRI						
84912	FOUST	000234	00	01/29/2014	001-0000-202.04-00	SHERRI FOUST/CF MTG ROOM	50.00	
VENDOR TOTAL *							50.00	
0001107	00	FREMONT AREA MEDICAL CENTER						
8837220	123013	PI2364 028872	00	01/29/2014	001-1209-421.20-99	BLANKET PURCHASE ORDER	82.25	
VENDOR TOTAL *							82.25	
0001111	00	FREMONT BUILDERS SUPPLY INC						
489348		PI2218 028777	00	01/29/2014	001-2026-451.30-49	BLANKET PURCHASE ORDER	39.20	
489006		PI2217 028777	00	01/29/2014	012-2025-431.30-49	BLANKET PURCHASE ORDER	43.07	
VENDOR TOTAL *							82.27	
0001112	00	FREMONT ELECTRIC INC						
32506		PI2372 029154	00	01/29/2014	001-2027-452.20-60	BLANKET PURCHASE ORDER	100.00	
32506		PI2373 029154	00	01/29/2014	001-2027-452.30-48	BLANKET PURCHASE ORDER	20.82	
32507		PI2374 029154	00	01/29/2014	001-2027-452.20-60	BLANKET PURCHASE ORDER	100.00	
32507		PI2375 029154	00	01/29/2014	001-2027-452.30-48	BLANKET PURCHASE ORDER	30.86	
VENDOR TOTAL *							251.68	
0004256	00	FREMONT NATIONAL BANK & TRUST CO						
76109601	01/14	000221	00	01/29/2014	018-0418-490.60-01	SWIM POOL DATED 10/04/11	EFT:	43,892.50
76109601	011714	PI2450 029453	00	01/29/2014	018-0418-490.20-99	FIELD PURCHASE ORDER	EFT:	450.00
VENDOR TOTAL *							.00	44,342.50
0001124	00	FREMONT PRINTING CO						
13636		PI2278 029354	00	01/29/2014	001-1003-415.30-35	FIELD PURCHASE ORDER	15.00	
13653		PI2514 029383	00	01/29/2014	001-1003-415.30-35	GENERAL	54.85	
13636		PI2279 029354	00	01/29/2014	001-1004-424.30-35	FIELD PURCHASE ORDER	22.50	
13636		PI2280 029354	00	01/29/2014	001-1015-415.20-43	FIELD PURCHASE ORDER	82.50	
13636		PI2281 029354	00	01/29/2014	001-1015-415.30-35	FIELD PURCHASE ORDER	30.00	
13636		PI2282 029354	00	01/29/2014	001-1016-412.30-35	FIELD PURCHASE ORDER	15.00	
13636		PI2283 029354	00	01/29/2014	001-1305-430.30-35	FIELD PURCHASE ORDER	15.00	
13636		PI2284 029354	00	01/29/2014	001-2024-416.30-35	FIELD PURCHASE ORDER	7.50	
13636		PI2285 029354	00	01/29/2014	001-2027-452.30-35	FIELD PURCHASE ORDER	30.00	
VENDOR TOTAL *							272.35	
0001131	00	FREMONT TRIBUNE						
73575		PI2145 028873	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	2.35	
73607		PI2151 028873	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	6.55	
73614		PI2152 028873	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73615		PI2153 028873	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.16	
73616		PI2154 028873	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73617		PI2155 028873	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	

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73619		PI2157 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73620		PI2158 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73621		PI2159 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73622		PI2160 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.82	
73623		PI2161 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73624		PI2162 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.16	
73626		PI2163 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73627		PI2164 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.16	
73628		PI2165 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73629		PI2166 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.16	
73630		PI2167 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.16	
73631		PI2168 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73632		PI2169 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.16	
73633		PI2170 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73634		PI2171 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.16	
73635		PI2172 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.16	
73636		PI2173 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.82	
73637		PI2174 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73638		PI2175 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.16	
73639		PI2176 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73640		PI2177 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73641		PI2178 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.49	
73642		PI2179 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.16	
73643		PI2180 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.16	
73644		PI2181 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.82	
73645		PI2182 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.16	
73646		PI2183 028873 00	00	01/29/2014	001-1003-415.20-33	BLANKET PURCHASE ORDER	9.82	
73596		PI2238 028873 00	00	01/29/2014	001-1209-421.20-33	BLANKET PURCHASE ORDER	8.18	
73575		PI2146 028873 00	00	01/29/2014	001-2021-412.20-33	BLANKET PURCHASE ORDER	4.70	
73581		PI2150 028873 00	00	01/29/2014	001-2024-416.20-33	BLANKET PURCHASE ORDER	4.58	
73650		PI2184 028873 00	00	01/29/2014	001-2024-416.20-33	BLANKET PURCHASE ORDER	54.00	
73575		PI2147 028873 00	00	01/29/2014	001-2027-452.20-33	BLANKET PURCHASE ORDER	2.32	
60001370	120613	PI2484 028873 00	00	01/29/2014	001-2029-451.20-33	BLANKET PURCHASE ORDER	101.29	
73575		PI2148 028873 00	00	01/29/2014	001-2031-455.20-33	BLANKET PURCHASE ORDER	2.35	
20196044		PI2236 028873 00	00	01/29/2014	001-2031-455.20-33	BLANKET PURCHASE ORDER	261.50	
73575		PI2149 028873 00	00	01/29/2014	029-2034-466.20-33	BLANKET PURCHASE ORDER	2.35	
VENDOR TOTAL *							750.88	
0006182	00	FREMONT TRUCK & AUTO PARTS INC						
136963		PI2126 028778 00	00	01/29/2014	001-1206-422.30-63	BLANKET PURCHASE ORDER	43.73	
136715		PI2119 028778 00	00	01/29/2014	001-1209-421.30-63	BLANKET PURCHASE ORDER	8.29	
136727		PI2121 028778 00	00	01/29/2014	001-1209-421.30-63	BLANKET PURCHASE ORDER	8.42	
136597		PI2206 029379 00	00	01/29/2014	001-1209-421.30-79	FIELD PURCHASE ORDER	331.63	
136988		PI2332 028778 00	00	01/29/2014	001-1209-421.30-63	BLANKET PURCHASE ORDER	17.28	
136597		PI2207 029379 00	00	01/29/2014	001-2027-452.30-79	FIELD PURCHASE ORDER	165.82	
136958		PI2331 028778 00	00	01/29/2014	001-2027-452.30-63	BLANKET PURCHASE ORDER	18.38	
137004		PI2334 028778 00	00	01/29/2014	001-2042-440.30-63	BLANKET PURCHASE ORDER	17.49	

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VEND NO	SEQ#	VENDOR NAME							EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT	AMOUNT
0006182	00	FREMONT TRUCK & AUTO PARTS INC							
137180		PI2339	028778	00	01/29/2014	001-2042-440.30-63	BLANKET PURCHASE ORDER	50.25	
137220		PI2340	028778	00	01/29/2014	001-2042-440.30-63	BLANKET PURCHASE ORDER	11.57	
137348		PI2459	028778	00	01/29/2014	001-2042-440.30-63	BLANKET PURCHASE ORDER	49.82	
137359		PI2460	028778	00	01/29/2014	001-2042-440.30-63	BLANKET PURCHASE ORDER	41.28	
136697		PI2118	028778	00	01/29/2014	012-2025-431.30-56	BLANKET PURCHASE ORDER	19.75	
136715		PI2120	028778	00	01/29/2014	012-2025-431.30-49	BLANKET PURCHASE ORDER	20.10	
136734		PI2122	028778	00	01/29/2014	012-2025-431.30-63	BLANKET PURCHASE ORDER	35.79	
136791		PI2123	028778	00	01/29/2014	012-2025-431.30-56	BLANKET PURCHASE ORDER	16.62	
136896		PI2124	028778	00	01/29/2014	012-2025-431.30-56	BLANKET PURCHASE ORDER	3.98	
136912		PI2125	028778	00	01/29/2014	012-2025-431.30-32	BLANKET PURCHASE ORDER	18.47	
136597		PI2208	029379	00	01/29/2014	012-2025-431.30-33	FIELD PURCHASE ORDER	165.82	
136602		PI2328	028778	00	01/29/2014	012-2025-431.30-33	BLANKET PURCHASE ORDER	5.56	
136604		PI2329	028778	00	01/29/2014	012-2025-431.30-63	BLANKET PURCHASE ORDER	82.52	
136605		PI2330	028778	00	01/29/2014	012-2025-431.30-63	BLANKET PURCHASE ORDER	65.17	
137123		PI2335	028778	00	01/29/2014	012-2025-431.30-32	BLANKET PURCHASE ORDER	6.49	
137128		PI2336	028778	00	01/29/2014	012-2025-431.30-32	BLANKET PURCHASE ORDER	19.47	
137166		PI2337	028778	00	01/29/2014	012-2025-431.30-56	BLANKET PURCHASE ORDER	8.99	
137167		PI2338	028778	00	01/29/2014	012-2025-431.30-56	BLANKET PURCHASE ORDER	43.93	
137232		PI2398	028778	00	01/29/2014	012-2025-431.30-56	BLANKET PURCHASE ORDER	39.55	
136988		PI2333	028778	00	01/29/2014	025-2074-433.30-63	BLANKET PURCHASE ORDER	42.21	
							VENDOR TOTAL *	1,358.38	
0003829	00	FRICKENSTEIN PUMPING & PORTABLE LLC							
6745		PI2354	028851	00	01/29/2014	001-2026-451.20-99	BLANKET PURCHASE ORDER	80.00	
6746		PI2356	028851	00	01/29/2014	001-2026-451.20-99	BLANKET PURCHASE ORDER	80.00	
6747		PI2358	028851	00	01/29/2014	001-2026-451.20-99	BLANKET PURCHASE ORDER	80.00	
6745		PI2355	028851	00	01/29/2014	001-2027-452.20-70	BLANKET PURCHASE ORDER	720.00	
6746		PI2357	028851	00	01/29/2014	001-2027-452.20-70	BLANKET PURCHASE ORDER	720.00	
6747		PI2359	028851	00	01/29/2014	001-2027-452.20-70	BLANKET PURCHASE ORDER	720.00	
							VENDOR TOTAL *	2,400.00	
0001139	00	GERHOLD CONCRETE CO INC							
50334032		PI2507	028780	00	01/29/2014	012-2025-431.30-69	BLANKET PURCHASE ORDER	218.88	
							VENDOR TOTAL *	218.88	
0001742	00	GRAINGER							
9314827487		PI2429	029309	00	01/29/2014	001-2027-452.30-79	GENERAL	252.00	
							VENDOR TOTAL *	252.00	
0001933	00	HARDING & SCHULTZ PC LLO							
37504M 010214		PI2209	027528	00	01/29/2014	001-1007-415.20-34	BLANKET PURCHASE ORDER	215.00	
							VENDOR TOTAL *	215.00	
0002526									

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0005530	00	HOMETOWN LEASING					
45783630	0214	PI2186 028888	00 01/29/2014	001-1015-415.20-70	BLANKET PURCHASE ORDER	195.00	
45783227	0214	PI2185 028888	00 01/29/2014	001-1209-421.20-70	BLANKET PURCHASE ORDER	19.37	
					VENDOR TOTAL *	214.37	
0006229	00	HSMC ORIZON LLC					
151894		PI2390 029443	00 01/29/2014	001-1001-413.20-34	BLANKET PURCHASE ORDER	6,666.67	
151894		PI2391 029443	00 01/29/2014	001-1015-415.20-43	BLANKET PURCHASE ORDER	13,333.33	
					VENDOR TOTAL *	20,000.00	
0005202	00	HURST LAWN SERVICE LLC					
11196		PI2194 029180	00 01/29/2014	001-2031-455.20-99	GENERAL	220.00	
					VENDOR TOTAL *	220.00	
0001920	00	HUSKER CHEM SALES					
0066418-IN		PI2189 029049	00 01/29/2014	012-2025-431.30-32	FIELD PURCHASE ORDER	1,859.49	
					VENDOR TOTAL *	1,859.49	
0001167	00	HY-VEE					
2132065610		PI2127 028781	00 01/29/2014	001-2029-451.30-41	BLANKET PURCHASE ORDER	149.80	
					VENDOR TOTAL *	149.80	
0005752	00	IMA INC - BENEFITS DIVISION					
921593		PI2523 028952	00 01/29/2014	060-0660-441.70-07	BLANKET PURCHASE ORDER	3,750.00	
					VENDOR TOTAL *	3,750.00	
0005305	00	IMAGE TREND INC					
28118		PI2294 029388	00 01/29/2014	001-1206-419.20-65	GENERAL	1,500.00	
					VENDOR TOTAL *	1,500.00	
0000485	00	INTERSTATE BATTERY SYSTEM					
88105826		PI2370 029005	00 01/29/2014	001-1209-421.30-63	FIELD PURCHASE ORDER	105.95	
88105825		PI2371 029007	00 01/29/2014	001-2027-452.30-63	FIELD PURCHASE ORDER	91.95	
					VENDOR TOTAL *	197.90	
0004715	00	INTL CODE COUNCIL INC/DUES					
2984532		PI2389 029437	00 01/29/2014	001-1004-424.20-93	GENERAL	125.00	
					VENDOR TOTAL *	125.00	
0005333	00	INTL SOCIETY OF ARBORICULTURE					
183071 LUTHER		PI2301 029404	00 01/29/2014	001-2027-452.20-93	GENERAL	235.00	
					VENDOR TOTAL *	235.00	
0003074	00	JACKSON SERVICES INC					
JAN 2014		PI2485 028875	00 01/29/2014	001-1013-432.20-99	BLANKET PURCHASE ORDER	62.40	
JAN 2014		PI2486 028875	00 01/29/2014	001-1206-422.20-91	BLANKET PURCHASE ORDER	53.00	
JAN 2014		PI2487 028875	00 01/29/2014	001-1209-421.20-91	BLANKET PURCHASE ORDER	191.50	
JAN 2014		PI2488 028875	00 01/29/2014	001-2027-452.20-99	BLANKET PURCHASE ORDER	137.80	
JAN 2014		PI2489 028875	00 01/29/2014	001-2031-455.20-99	BLANKET PURCHASE ORDER	116.00	

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0003074 JAN 2014	00	JACKSON SERVICES INC PI2490 028875	00 01/29/2014	012-2025-431.20-99	BLANKET PURCHASE ORDER	368.18	
					VENDOR TOTAL *	928.88	
0001176 284864 284864	00	JENSEN TIRE CO PI2399 028783 PI2400 028783	00 01/29/2014 00 01/29/2014	001-2027-452.20-60 001-2027-452.30-56	BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER	3.50 23.95	
					VENDOR TOTAL *	27.45	
0001426 76115 76116 76118	00	JEO CONSULTING GROUP INC PI2393 028106 PI2394 028107 PI2452 027632	00 01/29/2014 00 01/29/2014 00 01/29/2014	012-2032-431.45-20 012-2032-431.45-20 012-2032-431.45-20	FIELD PURCHASE ORDER FIELD PURCHASE ORDER FIELD PURCHASE ORDER	2,170.00 5,374.00 6,023.77	
					VENDOR TOTAL *	13,567.77	
0004708 028725 028741	00	KENCO LEASING COMPANY PI2143 028821 PI2144 028821	00 01/29/2014 00 01/29/2014	001-1209-421.20-70 001-1209-421.20-70	BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER	75.00 300.00	
					VENDOR TOTAL *	375.00	
0006205 18242	00	KENDIG KEAST COLLABORATIVE PI2311 027533	00 01/29/2014	001-2024-416.20-31	FIELD PURCHASE ORDER	1,555.62	
					VENDOR TOTAL *	1,555.62	
0006337 15382 15382	00	KINDSCHUH, CURTIS S PI2289 029360 PI2290 029360	00 01/29/2014 00 01/29/2014	001-1209-421.20-11 001-1209-421.30-79	GENERAL GENERAL	18.00 499.00	
					VENDOR TOTAL *	517.00	
0002974 82089 82089A	00	KIRKHAM MICHAEL & ASSOCIATES INC PI2454 028518 PI2455 028518	00 01/29/2014 00 01/29/2014	012-2032-431.45-20 012-2032-431.45-20	FIELD PURCHASE ORDER FIELD PURCHASE ORDER	15,275.35 134,295.42	
					VENDOR TOTAL *	149,570.77	
0005896 6945936	00	KRAMES STAYWELL LLC PI2299 029399	00 01/29/2014	001-2029-451.30-51	GENERAL	1,065.30	
					VENDOR TOTAL *	1,065.30	
0005064 291 281 280 282	00	KS SAFETY SOLUTIONS PI2401 028785 PI2462 028785 PI2461 028785 PI2463 028785	00 01/29/2014 00 01/29/2014 00 01/29/2014 00 01/29/2014	001-2027-452.30-79 001-2027-452.30-79 012-2025-431.30-79 012-2025-431.30-52	BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER	71.50 132.00 50.00 80.00	
					VENDOR TOTAL *	333.50	
0002898 T75281 T75282 T75320	00	LARSEN INTERNATIONAL PI2341 028786 PI2342 028786 PI2402 028786	00 01/29/2014 00 01/29/2014 00 01/29/2014	012-2025-431.30-63 012-2025-431.30-63 012-2025-431.30-56	BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER BLANKET PURCHASE ORDER	344.47 3.24 22.44	

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INVOICE		VOUCHER P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO NO						AMOUNT
0002898	00	LARSEN INTERNATIONAL						
						VENDOR TOTAL *	370.15	
0003043	00	LEAGUE OF NEBRASKA MUNICIPALITIES						
022414		SHOTKOSKPI2447 029434	00	01/29/2014	001-1002-415.20-13	BLANKET PURCHASE ORDER	295.00	
						VENDOR TOTAL *	295.00	
0004881	00	LINCOLN PHYSICAL THERAPY ASSOCIATES						
196 120113		PI2239 028877	00	01/29/2014	001-1206-422.20-35	BLANKET PURCHASE ORDER	30.00	
196 120113		PI2240 028877	00	01/29/2014	001-2031-455.20-35	BLANKET PURCHASE ORDER	30.00	
196 120113		PI2241 028877	00	01/29/2014	012-2025-431.20-35	BLANKET PURCHASE ORDER	30.00	
						VENDOR TOTAL *	90.00	
0006309	00	LUTTIG, LAURA A						
0005		PI2235 028869	00	01/29/2014	034-0790-421.20-99	BLANKET PURCHASE ORDER	1,800.00	
						VENDOR TOTAL *	1,800.00	
0006212	00	MATHESON TRI-GAS INC						
08422310		PI2343 028787	00	01/29/2014	001-1206-422.30-32	BLANKET PURCHASE ORDER	45.63	
08456158		PI2508 028787	00	01/29/2014	001-1206-422.30-32	BLANKET PURCHASE ORDER	20.21	
08392420		PI2219 028787	00	01/29/2014	001-2042-440.30-44	BLANKET PURCHASE ORDER	127.00	
						VENDOR TOTAL *	192.84	
0001229	00	MENARDS - FREMONT						
43811		PI2135 028790	00	01/29/2014	001-1206-422.30-79	BLANKET PURCHASE ORDER	15.94	
43903		PI2345 028790	00	01/29/2014	001-1209-421.30-49	BLANKET PURCHASE ORDER	26.51	
43089		PI2128 028790	00	01/29/2014	001-2026-451.30-49	BLANKET PURCHASE ORDER	98.60	
43470		PI2132 028790	00	01/29/2014	001-2026-451.30-48	BLANKET PURCHASE ORDER	35.76	
43470		PI2133 028790	00	01/29/2014	001-2026-451.30-49	BLANKET PURCHASE ORDER	26.93	
43534		PI2134 028790	00	01/29/2014	001-2026-451.30-49	BLANKET PURCHASE ORDER	10.28	
43347		PI2129 028790	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	183.87	
43388		PI2130 028790	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	37.30	
43641		PI2220 028790	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	13.53	
44132		PI2509 028790	00	01/29/2014	001-2027-452.30-49	BLANKET PURCHASE ORDER	233.40	
43455		PI2131 028790	00	01/29/2014	012-2025-431.30-48	BLANKET PURCHASE ORDER	39.11	
43682		PI2221 028790	00	01/29/2014	012-2025-431.30-48	BLANKET PURCHASE ORDER	13.63	
43696		PI2222 028790	00	01/29/2014	012-2025-431.30-48	BLANKET PURCHASE ORDER	7.97	
						VENDOR TOTAL *	742.83	
0002074	00	MIDWEST SERVICE & SALES CO						
0010667		PI2192 029133	00	01/29/2014	012-2025-431.30-63	FIELD PURCHASE ORDER	630.08	
						VENDOR TOTAL *	630.08	
0000841	00	MOCIC						
063014-20868		PI2306 029412	00	01/29/2014	001-1209-421.20-93	GENERAL	200.00	
						VENDOR TOTAL *	200.00	
0002421	00	MOORE MEDICAL LLC						
98031345 I		PI2441 029401	00	01/29/2014	001-1206-422.30-33	GENERAL	315.92	

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INVOICE		VOUCHER P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO NO						AMOUNT
0002421	00	MOORE MEDICAL LLC						
						VENDOR TOTAL *	315.92	
0005038	00	MUNICIPAL EMERGENCY SERVICE-FREMONT						
00483819		PI2344 028789 00 01/29/2014	00	01/29/2014	001-1206-422.30-52	BLANKET PURCHASE ORDER	170.00	
						VENDOR TOTAL *	170.00	
0004764	00	NEBR CHAPTER OF IAPMO						
2014 PRIMM		PI2296 029397 00 01/29/2014	00	01/29/2014	001-1004-424.20-93	GENERAL	15.00	
						VENDOR TOTAL *	15.00	
0003340	00	NEBR DEPT OF AERONAUTICS						
847256		PI2242 028887 00 01/29/2014	00	01/29/2014	029-2034-466.20-99	BLANKET PURCHASE ORDER	EFT:	1,238.68
847256		PI2243 028887 00 01/29/2014	00	01/29/2014	029-2034-490.60-02	BLANKET PURCHASE ORDER	EFT:	1,750.00
						VENDOR TOTAL *	.00	2,988.68
0003414	00	NEBR DEPT OF ECONOMIC DEVELOPMENT						
012214		000240 00 01/29/2014	00	01/29/2014	030-0000-208.00-00	CDBG REVOLVING LOAN BAL	606,492.95	
						VENDOR TOTAL *	606,492.95	
0003724	00	NEBR DEPT OF LABOR						
92384		PI2198 029331 00 01/29/2014	00	01/29/2014	001-2031-455.20-99	GENERAL	72.00	
						VENDOR TOTAL *	72.00	
0003047	00	NEBR DEPT OF ROADS						
0631283		PI2449 029448 00 01/29/2014	00	01/29/2014	012-2032-431.45-20	FIELD PURCHASE ORDER	286,949.73	
0631395		PI2453 028004 00 01/29/2014	00	01/29/2014	012-2032-431.45-20	FIELD PURCHASE ORDER	64,162.67	
0631428		PI2517 029463 00 01/29/2014	00	01/29/2014	040-2037-452.45-20	FIELD PURCHASE ORDER	13,286.39	
						VENDOR TOTAL *	364,398.79	
0006206	00	NEBR ENVIRONMENTAL PRODUCTS						
N7140111		PI2440 029387 00 01/29/2014	00	01/29/2014	012-2025-431.30-56	FIELD PURCHASE ORDER	190.72	
						VENDOR TOTAL *	190.72	
0001596	00	NEBR FURNITURE MART						
41316783		PI2494 029352 00 01/29/2014	00	01/29/2014	001-1209-421.30-79	GENERAL	1,085.88	
41317229		PI2495 029352 00 01/29/2014	00	01/29/2014	001-1209-421.30-79	GENERAL	187.68	
						VENDOR TOTAL *	1,273.56	
0003368	00	NEBR LIBRARY COMMISSION						
25853		PI2190 029083 00 01/29/2014	00	01/29/2014	001-2031-455.30-51	GENERAL	2,604.66	
						VENDOR TOTAL *	2,604.66	
0003316	00	NEBR PLANNING & ZONING ASSN						
NPZA MEM - 2014		PI2304 029410 00 01/29/2014	00	01/29/2014	001-2024-416.20-93	FIELD PURCHASE ORDER	40.00	
031914 HARKINS		PI2496 029385 00 01/29/2014	00	01/29/2014	001-2024-416.20-13	FIELD PURCHASE ORDER	160.00	
						VENDOR TOTAL *	200.00	
0002114	00	NEBR SALT & GRAIN CO						

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0002114	00	NEBR SALT & GRAIN CO					
29652		PI2246 029015	00 01/29/2014	012-2025-431.30-32	FIELD PURCHASE ORDER	4,013.93	
29762		PI2510 029015	00 01/29/2014	012-2025-431.30-32	FIELD PURCHASE ORDER	9,372.62	
					VENDOR TOTAL *	13,386.55	
0003055	00	NEBR SUPREME COURT					
011414		PI2199 029332	00 01/29/2014	001-2031-455.30-51	GENERAL	62.00	
					VENDOR TOTAL *	62.00	
0003052	00	NEBR UC FUND					
4TH QTR 2013		000231	00 01/29/2014	001-1015-415.20-43	4TH QTR 2013	1,810.00-	
4TH QTR 2013		PI2451 026433	00 01/29/2014	001-1015-415.10-25	BLANKET PURCHASE ORDER	5,164.28	
					VENDOR TOTAL *	3,354.28	
0003608	00	NORTHEAST NEBR ECONOMIC DEV DIST					
14357		PI2376 029165	00 01/29/2014	001-2024-416.20-31	FIELD PURCHASE ORDER	1,300.64	
14438		PI2427 029165	00 01/29/2014	001-2024-416.20-31	FIELD PURCHASE ORDER	540.00	
14363		PI2416 028878	00 01/29/2014	032-0787-490.20-99	BLANKET PURCHASE ORDER	549.80	
14447		PI2424 028878	00 01/29/2014	032-0787-490.20-99	BLANKET PURCHASE ORDER	809.00	
					VENDOR TOTAL *	3,199.44	
0006061	00	NTR CUSTOM METALS LLC					
14816		PI2136 028793	00 01/29/2014	001-2027-452.30-64	BLANKET PURCHASE ORDER	71.90	
14837		PI2137 028793	00 01/29/2014	001-2027-452.30-64	BLANKET PURCHASE ORDER	119.35	
14831		PI2203 029370	00 01/29/2014	012-2025-431.20-60	FIELD PURCHASE ORDER	200.00	
14831		PI2204 029370	00 01/29/2014	012-2025-431.30-63	FIELD PURCHASE ORDER	819.20	
					VENDOR TOTAL *	1,210.45	
0001020	00	O'REILLY AUTOMOTIVE INC					
0397-166976		PI2223 028794	00 01/29/2014	001-1206-422.30-79	BLANKET PURCHASE ORDER	21.16	
0397-165425		PI2138 028794	00 01/29/2014	001-1209-421.30-63	BLANKET PURCHASE ORDER	29.99	
0397-167044		PI2346 028794	00 01/29/2014	001-1209-421.30-63	BLANKET PURCHASE ORDER	95.90	
0397-165883		PI2139 028794	00 01/29/2014	012-2025-431.30-56	BLANKET PURCHASE ORDER	13.57	
0397-167450		PI2347 028794	00 01/29/2014	012-2025-431.30-56	BLANKET PURCHASE ORDER	75.87	
0397-167540		PI2403 028794	00 01/29/2014	012-2025-431.30-56	BLANKET PURCHASE ORDER	46.44	
					VENDOR TOTAL *	282.93	
0002888	00	OFFICENET					
719870-0		PI2297 029398	00 01/29/2014	001-1004-424.30-31	GENERAL	76.42	
714876-0		PI2492 029260	00 01/29/2014	001-1004-424.30-31	GENERAL	24.89	
714876-0		PI2493 029260	00 01/29/2014	001-1004-424.30-33	GENERAL	8.29	
719000-0		PI2276 029335	00 01/29/2014	001-1013-432.20-60	FIELD PURCHASE ORDER	79.00	
719000-0		PI2277 029335	00 01/29/2014	001-1013-432.30-79	FIELD PURCHASE ORDER	77.95	
719486-0		PI2205 029377	00 01/29/2014	001-1206-422.30-31	GENERAL	170.81	
720857-0		PI2515 029439	00 01/29/2014	001-1206-422.30-31	GENERAL	75.30	
720771-0		PI2511 029158	00 01/29/2014	001-1209-421.30-31	GENERAL	159.95	
719870-0		PI2298 029398	00 01/29/2014	001-1305-430.30-31	GENERAL	17.19	
720268-0		PI2387 029413	00 01/29/2014	001-2027-452.30-31	GENERAL	120.00	
720470-0		PI2444 029424	00 01/29/2014	001-2029-451.30-31	GENERAL	82.31	

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VEND NO	SEQ#	VENDOR NAME	INVOICE NO	VOUCHER NO	P.O. NO	BNK	CHECK/DUE DATE	ACCOUNT NO	ITEM DESCRIPTION	CHECK AMOUNT	EFT, EPAY OR HAND-ISSUED AMOUNT
0002888	00	OFFICENET									
720864-0		PI2516 029441	00	01/29/2014				001-2029-451.30-31	GENERAL	35.32	
718516-0		PI2244 028889	00	01/29/2014				001-2031-455.20-70	BLANKET PURCHASE ORDER	17.55	
713662-0		PI2251 029227	00	01/29/2014				034-0790-421.30-31	GENERAL	118.99	
									VENDOR TOTAL *	1,063.97	
0005674	00	OLSSON ASSOCIATES									
202951		PI2210 027877	00	01/29/2014				012-2032-431.45-20	FIELD PURCHASE ORDER	568.00	
203241		PI2312 028492	00	01/29/2014				012-2032-431.45-20	FIELD PURCHASE ORDER	1,200.00	
									VENDOR TOTAL *	1,768.00	
0001475	00	OMAHA COMPOUND CO									
133509A		PI2257 029285	00	01/29/2014				001-1206-422.30-49	GENERAL	102.36	
133509A		PI2258 029285	00	01/29/2014				001-1209-421.30-49	GENERAL	102.38	
133509A		PI2259 029285	00	01/29/2014				001-2026-451.30-49	GENERAL	716.63	
133509A		PI2260 029285	00	01/29/2014				001-2027-452.30-49	GENERAL	614.25	
133509A		PI2261 029285	00	01/29/2014				001-2030-451.30-49	GENERAL	307.13	
133509A		PI2262 029285	00	01/29/2014				001-2031-455.30-49	GENERAL	204.75	
									VENDOR TOTAL *	2,047.50	
0002948	00	ORIENTAL TRADING CO INC									
661435848-01		PI2385 029392	00	01/29/2014				001-2029-451.20-99	GENERAL	9.95	
661435848-01		PI2386 029392	00	01/29/2014				001-2029-451.30-79	GENERAL	76.80	
									VENDOR TOTAL *	86.75	
9999999	00	PASCHALL, GAYLE									
84854 PASCHALL	000222		00	01/29/2014				001-0000-202.04-00	GAYLE PASCHALL/SR CENTER	100.00	
									VENDOR TOTAL *	100.00	
0001279	00	PETTY CASH									
012014		PI2491 028881	00	01/29/2014				001-1003-415.20-99	BLANKET PURCHASE ORDER	14.00	
									VENDOR TOTAL *	14.00	
0002919	00	PLATTE VALLEY EQUIPMENT LLC									
577433		PI2140 028795	00	01/29/2014				001-2027-452.30-56	BLANKET PURCHASE ORDER	73.22	
577586		PI2404 028795	00	01/29/2014				001-2027-452.30-56	BLANKET PURCHASE ORDER	247.24	
577611		PI2464 028795	00	01/29/2014				001-2027-452.30-56	BLANKET PURCHASE ORDER	73.22	
19240416		PI2431 029344	00	01/29/2014				001-2042-440.30-33	GENERAL	540.00	
577431		PI2224 028795	00	01/29/2014				012-2025-431.30-33	BLANKET PURCHASE ORDER	61.40	
577635		PI2465 028795	00	01/29/2014				012-2025-431.30-63	BLANKET PURCHASE ORDER	54.04	
									VENDOR TOTAL *	1,049.12	
0000954	00	PRODUCT RECOVERY & RECYCLING									
11646		PI2518 029464	00	01/29/2014				012-2025-431.20-99	FIELD PURCHASE ORDER	190.00	
									VENDOR TOTAL *	190.00	
0003505	00	RECORDED BOOKS LLC									
74853584		PI2233 028847	00	01/29/2014				001-2031-455.30-51	BLANKET PURCHASE ORDER	129.20	
74855049		PI2234 028847	00	01/29/2014				001-2031-455.30-51	BLANKET PURCHASE ORDER	100.23	

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VEND NO	SEQ#	VENDOR NAME							EFT, EPAY OR
INVOICE		VOUCHER	P.O.	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	HAND-ISSUED
NO		NO	NO		DATE	NO	DESCRIPTION	AMOUNT	AMOUNT
0003505	00	RECORDED BOOKS LLC							
74859076		PI2480 028847	00	01/29/2014		001-2031-455.30-51	BLANKET PURCHASE ORDER	161.82	
74859077		PI2481 028847	00	01/29/2014		001-2031-455.30-51	BLANKET PURCHASE ORDER	305.38	
74859078		PI2482 028847	00	01/29/2014		001-2031-455.30-51	BLANKET PURCHASE ORDER	33.93	
							VENDOR TOTAL *	730.56	
9999999	00	ROCKWELL, KATIE							
84807	ROCKWELL	000223	00	01/29/2014		001-0000-202.04-00	KATIE ROCKWELL/CF DEPOSIT	500.00	
							VENDOR TOTAL *	500.00	
0001296	00	ROSENBAUER AERIALS LLC							
7078		PI2307 029414	00	01/29/2014		001-1206-422.20-60	GENERAL	129.94	
7078		PI2308 029414	00	01/29/2014		001-1206-422.30-63	GENERAL	129.59	
							VENDOR TOTAL *	259.53	
9999999	00	SANCHEZ, EVELYN							
84888	SANCHEZ	000230	00	01/29/2014		001-0000-202.04-00	EVELYN SANCHEZ/COMM ROOM	50.00	
							VENDOR TOTAL *	50.00	
0001305	00	SAWYER GAS N WASH INC							
123013-34		PI2225 028797	00	01/29/2014		001-1209-421.20-99	BLANKET PURCHASE ORDER	182.78	
							VENDOR TOTAL *	182.78	
0006203	00	SCREENING ONE INC							
140100968		PI2248 029142	00	01/29/2014		001-2029-451.20-99	BLANKET PURCHASE ORDER	14.50	
							VENDOR TOTAL *	14.50	
0001308	00	SHERWIN-WILLIAMS CO							
1491-4		PI2348 028799	00	01/29/2014		001-1209-421.30-49	BLANKET PURCHASE ORDER	12.48	
1513-5		PI2141 028799	00	01/29/2014		012-2025-431.30-32	BLANKET PURCHASE ORDER	70.00	
							VENDOR TOTAL *	82.48	
0006335	00	SHOW ME BOOKS INC							
23418	PX11	PI2200 029347	00	01/29/2014		001-2031-455.30-51	GENERAL	660.00	
							VENDOR TOTAL *	660.00	
0005289	00	SIDNER ICE ARENA							
26-2		PI2500 029458	00	01/29/2014		001-2029-451.20-99	GENERAL	22,500.00	
							VENDOR TOTAL *	22,500.00	
0004351	00	SIMPLEXGRINNELL LP							
69713562		PI2512 029264	00	01/29/2014		001-2026-451.20-60	GENERAL	572.00	
69713562		PI2513 029264	00	01/29/2014		001-2026-451.30-49	GENERAL	477.00	
							VENDOR TOTAL *	1,049.00	
0002916	00	STEENBLOCK ERECTORS INC							
012998		PI2191 029113	00	01/29/2014		029-2034-466.20-95	FIELD PURCHASE ORDER	1,920.00	
							VENDOR TOTAL *	1,920.00	

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NO			NO	NO	NO		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
											AMOUNT
0004668	00	TALX UC EXPRESS									
1429590		PI2499 029457 00	01/29/2014		001-1015-415.10-25				BLANKET PURCHASE ORDER	326.00	
									VENDOR TOTAL *	326.00	
0002718	00	THOMSON REUTERS - WEST									
828710490		PI2247 029044 00	01/29/2014		001-1016-412.30-51				BLANKET PURCHASE ORDER	279.34	
									VENDOR TOTAL *	279.34	
0001339	00	TIMME WELDING & SUPPLY LLC									
12631		PI2466 028803 00	01/29/2014		001-2027-452.30-64				BLANKET PURCHASE ORDER	16.32	
									VENDOR TOTAL *	16.32	
0006063	00	TITAN MACHINERY INC (VICTORS)									
1833598		PI7489 027141 00	01/29/2014		001-2027-452.30-56				BLANKET PURCHASE ORDER	1.86-	
2920995		PI2349 028804 00	01/29/2014		001-2027-452.30-49				BLANKET PURCHASE ORDER	49.75	
									VENDOR TOTAL *	47.89	
0005179	00	TRACTOR SUPPLY CREDIT PLAN									
101768		PI2142 028805 00	01/29/2014		001-1209-421.30-33				BLANKET PURCHASE ORDER	24.99	
									VENDOR TOTAL *	24.99	
0001350	00	TROPHY CASE									
392722		PI2442 029408 00	01/29/2014		063-0663-480.30-79				BLANKET PURCHASE ORDER	259.00	
392723		PI2443 029408 00	01/29/2014		063-0663-480.30-79				BLANKET PURCHASE ORDER	388.50	
									VENDOR TOTAL *	647.50	
0004341	00	ULTRAMAX									
136266		PI2501 028119 00	01/29/2014		001-1209-421.30-68				GENERAL	4,692.00	
									VENDOR TOTAL *	4,692.00	
0004666	00	UNION PACIFIC RAILROAD CO									
90039928		PI2292 029382 00	01/29/2014		040-2037-452.45-20				FIELD PURCHASE ORDER	1,495.72	
									VENDOR TOTAL *	1,495.72	
0004745	00	UNIQUE MANAGEMENT SERVICES INC									
250496		PI2245 028940 00	01/29/2014		001-2031-455.20-99				BLANKET PURCHASE ORDER	143.20	
									VENDOR TOTAL *	143.20	
0004484	00	UNIVERSITY OF NEBRASKA PESTICIDE									
022014 KUDDDES		PI2381 029391 00	01/29/2014		001-2027-452.20-13				GENERAL	120.00	
022014 KUDDDES		PI2382 029391 00	01/29/2014		001-2027-452.20-99				GENERAL	20.00	
032014 KUDDDES		PI2383 029391 00	01/29/2014		001-2027-452.20-13				GENERAL	120.00	
032014 KUDDDES		PI2384 029391 00	01/29/2014		001-2027-452.20-99				GENERAL	20.00	
									VENDOR TOTAL *	280.00	
0005498	00	UNL EXTENSION									
020614		PI2295 029390 00	01/29/2014		001-2027-452.20-13				GENERAL	144.00	
									VENDOR TOTAL *	144.00	

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VEND NO	SEQ#	VENDOR NAME	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO NO						AMOUNT
0006096	00	VERIZON WIRELESS						
9717750521		PI2366 028891 00	00	01/29/2014	034-0790-421.20-12	BLANKET PURCHASE ORDER	30.02	
						VENDOR TOTAL *	30.02	
0005883	00	VIDACARE CORP						
114125		PI2300 029402 00	00	01/29/2014	001-1206-422.30-33	GENERAL	1,660.83	
						VENDOR TOTAL *	1,660.83	
0006265	00	VINYL GRAPHICS						
035829		PI2253 029231 00	00	01/29/2014	001-1015-415.20-45	BLANKET PURCHASE ORDER	54.06	
035729		PI2254 029237 00	00	01/29/2014	001-1209-421.20-11	GENERAL	14.33	
035729		PI2255 029237 00	00	01/29/2014	001-1209-421.40-20	GENERAL	1,338.70	
						VENDOR TOTAL *	1,407.09	
0001367	00	WAL-MART BUSINESS/GEMB						
401500589797		PI2445 029427 00	00	01/29/2014	001-1206-422.30-57	GENERAL	70.56	
401500589797		PI2446 029427 00	00	01/29/2014	001-1206-422.30-79	GENERAL	222.07	
						VENDOR TOTAL *	292.63	
0003337	00	WASTE CONNECTIONS INC						
3909395		PI2365 028890 00	00	01/29/2014	001-2031-455.20-99	BLANKET PURCHASE ORDER	66.92	
						VENDOR TOTAL *	66.92	
0005518	00	WINDSTREAM OF THE MIDWEST INC						
4027272630	0114	PI2405 028820 00	00	01/29/2014	001-1015-415.20-12	BLANKET PURCHASE ORDER	118.17	
4027530433	0114	PI2353 028820 00	00	01/29/2014	034-0790-421.20-12	BLANKET PURCHASE ORDER	8.27	
						VENDOR TOTAL *	126.44	
0003999	00	WOODEN WINDMILL						
062001		PI2497 029409 00	00	01/29/2014	063-0663-480.30-41	BLANKET PURCHASE ORDER	2,676.00	
						VENDOR TOTAL *	2,676.00	
		00 General Fund				BANK TOTAL *	1,284,434.02	47,331.18

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Employee Benefits

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VEND NO	SEQ#	VENDOR NAME	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE	VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO	NO	NO						AMOUNT
0005708	00	REGIONAL CARE INC						
01/22/14	MANUAL000239		01	01/22/2014	060-0660-441.70-01	01/22/14 MANUAL CLAIMS	CHECK #: 100437	112,506.23
						VENDOR TOTAL *	.00	112,506.23
			01	Employee Benefits		BANK TOTAL *	.00	112,506.23

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Special Revenue

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VEND NO	SEQ#	VENDOR NAME	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO NO						AMOUNT
0005674	00	OLSSON ASSOCIATES						
203521		PI2498 029455	02	01/29/2014	011-2059-465.20-29	BLANKET PURCHASE ORDER	686.10	
						VENDOR TOTAL *	686.10	
			02	Special Revenue		BANK TOTAL *	686.10	

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Keno Fund

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VEND NO	SEQ#	VENDOR NAME	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO NO						AMOUNT
0003558	00	NEBR DEPT OF REVENUE						
OCT-DEC 2013		PI2368 028927 04	01/29/2014		020-2066-490.60-11	FIELD PURCHASE ORDER	23,164.00	
						VENDOR TOTAL *	23,164.00	
0003400	00	VILLAGE OF INGLEWOOD						
DEC 2013		PI2367 028925 04	01/29/2014		020-2066-490.60-15	FIELD PURCHASE ORDER	2,203.81	
						VENDOR TOTAL *	2,203.81	
					04 Keno Fund	BANK TOTAL *	25,367.81	

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VEND NO	SEQ#	VENDOR NAME	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE	VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO	NO	NO						AMOUNT
0001131	00	FREMONT TRIBUNE						
73336		PI2237 028873	08	01/29/2014	031-0782-465.20-33	BLANKET PURCHASE ORDER	56.96	
						VENDOR TOTAL *	56.96	
0003608	00	NORTHEAST NEBR ECONOMIC DEV DIST						
14313		PI2410 028878	08	01/29/2014	031-0782-465.20-99	BLANKET PURCHASE ORDER	298.67	
14337		PI2411 028878	08	01/29/2014	031-0782-465.20-99	BLANKET PURCHASE ORDER	840.00	
14347		PI2412 028878	08	01/29/2014	031-0782-465.20-99	BLANKET PURCHASE ORDER	90.00	
14353		PI2413 028878	08	01/29/2014	031-0782-465.20-99	BLANKET PURCHASE ORDER	240.00	
14360		PI2414 028878	08	01/29/2014	031-0782-465.20-99	BLANKET PURCHASE ORDER	2,288.32	
14361		PI2415 028878	08	01/29/2014	031-0782-465.20-99	BLANKET PURCHASE ORDER	420.00	
14371		PI2417 028878	08	01/29/2014	031-0782-465.20-99	BLANKET PURCHASE ORDER	60.00	
14403		PI2418 028878	08	01/29/2014	031-0782-465.20-99	BLANKET PURCHASE ORDER	306.59	
14417		PI2419 028878	08	01/29/2014	031-0782-465.20-99	BLANKET PURCHASE ORDER	450.00	
14427		PI2420 028878	08	01/29/2014	031-0782-465.20-99	BLANKET PURCHASE ORDER	240.00	
14432		PI2421 028878	08	01/29/2014	031-0782-465.20-99	BLANKET PURCHASE ORDER	1,050.00	
14436		PI2422 028878	08	01/29/2014	031-0782-465.20-99	BLANKET PURCHASE ORDER	360.00	
14440		PI2423 028878	08	01/29/2014	031-0782-465.20-99	BLANKET PURCHASE ORDER	1,370.00	
						VENDOR TOTAL *	8,013.58	
						BANK TOTAL *	8,070.54	
			08	CDBG Clearing				

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VEND NO	SEQ#	VENDOR NAME	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE		VOUCHER P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO		NO NO						AMOUNT
0005808	00	CENTURYLINK						
243164 & 267323	PI2303	029407	09	01/29/2014	033-0789-421.20-65	BLANKET PURCHASE ORDER	19,183.34	
						VENDOR TOTAL *	19,183.34	
0002675	00	CENTURYLINK (QWEST)						
402D250400	1213PI2313	028729	09	01/29/2014	033-0789-421.20-12	BLANKET PURCHASE ORDER	887.70	
402D250077	1213PI2362	028870	09	01/29/2014	033-0789-421.20-12	BLANKET PURCHASE ORDER	80.76	
						VENDOR TOTAL *	968.46	
0003087	00	EAKES OFFICE PLUS INC						
6296067-0	PI2434	029353	09	01/29/2014	033-0789-421.30-31	GENERAL	263.00	
6296449-0	PI2435	029353	09	01/29/2014	033-0789-421.30-31	GENERAL	27.43	
						VENDOR TOTAL *	290.43	
0000930	00	GREAT PLAINS COMMUNICATIONS INC						
9926520001	1213PI2228	028812	09	01/29/2014	033-0789-421.20-12	BLANKET PURCHASE ORDER	92.32	
						VENDOR TOTAL *	92.32	
0004678	00	LANGUAGE LINE SERVICES						
3281544	PI2229	028819	09	01/29/2014	033-0789-421.20-99	BLANKET PURCHASE ORDER	39.15	
3299696	PI2230	028819	09	01/29/2014	033-0789-421.20-99	BLANKET PURCHASE ORDER	2.61	
						VENDOR TOTAL *	41.76	
0006103	00	MCCOOKNET INC						
140113-0070	PI2369	029001	09	01/29/2014	033-0789-421.20-12	BLANKET PURCHASE ORDER	99.00	
						VENDOR TOTAL *	99.00	
0003942	00	MOTOROLA SOLUTIONS INC						
41189615	PI2392	027695	09	01/29/2014	033-0789-421.40-15	BLANKET PURCHASE ORDER	339,858.40	
						VENDOR TOTAL *	339,858.40	
0004039	00	NATL EMERGENCY NUMBER ASSN						
300013625	PI2305	029411	09	01/29/2014	033-0789-421.20-93	BLANKET PURCHASE ORDER	137.00	
						VENDOR TOTAL *	137.00	
0002888	00	OFFICENET						
719316-0	PI2291	029371	09	01/29/2014	033-0789-421.20-60	GENERAL	121.75	
						VENDOR TOTAL *	121.75	
0004196	00	WESTEL SYSTEMS						
4026542437	0114PI2352	028814	09	01/29/2014	033-0789-421.20-12	BLANKET PURCHASE ORDER	176.52	
						VENDOR TOTAL *	176.52	
			09	E911		BANK TOTAL *	360,968.98	
						HAND ISSUED TOTAL ***		112,506.23
						EFT/EPAY TOTAL ***		47,331.18

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E911

EXPENDITURE APPROVAL LIST
AS OF: 01/29/2014 CHECK DATE: 01/29/2014

PAGE 23

BANK: 09

VEND NO	SEQ#	VENDOR NAME	BNK	CHECK/DUE	ACCOUNT	ITEM	CHECK	EFT, EPAY OR
INVOICE	VOUCHER	P.O.		DATE	NO	DESCRIPTION	AMOUNT	HAND-ISSUED
NO	NO	NO						AMOUNT
0000000	00							
TOTAL EXPENDITURES ****							1,679,527.45	159,837.41
GRAND TOTAL *****								1,839,364.86

STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: KIM VOLK, CITY CLERK/TREASURER

DATE: JANUARY 23, 2014

SUBJECT: CONSUME ALCOHOL

Recommendation: Approve Resolution permitting consumption of alcohol on City property

Background: Per State Statute permission to consume on public property must be approved local government.

#8

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF FREMONT, NEBRASKA, APPROVING CONSUMPTION OF ALCOHOLIC BEVERAGES ON CITY PROPERTY AS FOLLOWS: CITY AUDITORIUM (3/22/14); CHRISTENSEN FIELD (3/21/15)

Requestor:	Date:	Purpose:	City Property:
Roger Larsen	March 22, 1014	dance	City Auditorium
Sheryl Nelson	March 21, 2015	wedding	Christensen Field

PASSED AND APPROVED THIS 28TH DAY OF JANUARY, 2014

Scott Getzschman, Mayor

ATTEST:

Kimberly Volk, MMC, City Clerk

CITY OF
FREMONT
NEBRASKA PATHFINDERS

PERMISSION TO CONSUME ALCOHOL ON CITY PROPERTY FORM
RETURN FORM **IMMEDIATELY** TO THE OFFICE OF THE CITY CLERK.

EMAIL, FAX OR MAIL THE FORM:

CITY CLERK, 400 EAST MILITARY, FREMONT NE 68025 FAX: 402.727.2778

KIM.VOLK@FREMONTNE.GOV OR LYNNE.MCINTOSH@FREMONTNE.GOV

You cannot consume alcohol on City property without City Council approval. City Council meets the 2nd and last Tuesday of every month. Agenda deadline is Thursday before the meeting.

On behalf of Fremont Cosmopolitan 100 Club, I respectfully request permission
Organization or Individual
to consume alcohol beverages on Sat. March, 22nd, 2014 at City Auditorium
Date Location
for a KHUB Polka Party
Type of Event

****Please indicate which facility you will be renting****

☒ **Christensen Field or City Auditorium**

I understand that I must contract with a retail liquor license holder to procure a **special designated permit** from the City Council and the Nebraska Liquor Control Commission. The City Council meets the 2nd and last Tuesday of every month. The alcohol caterer can advise you of necessary time frames or you can call the City Clerk's office with questions regarding Special Designated Permits at 402/727-2633. I further understand that I must hire security for the event in the number as required by the Parks and Recreation Department and the Chief of Police. The security must be hired at least two weeks prior to the event.

☐ **Moller Center**

I understand that I have been designated as the individual responsible for ensuring that minors are not served alcoholic beverages at this event. If there is an exchange of money for alcohol or setups or the event is open to the public (not by invitation only) and liquor is consumed on any basis, you need a Special Designated Permit from the City Council and the Nebraska Liquor Control Commission as described above.

I have read and understand the printed requirements for the facility that I have indicated above:

Roger Larsen
Print Name
612 East 4th, Fremont
Address City State & Zip
NE
68025

Roger Hans Larsen
Signature
402-727-1557
Phone

Please
complete &
return

CITY OF
FREMONT
NEBRASKA PATHFINDERS

PERMISSION TO CONSUME ALCOHOL ON CITY PROPERTY FORM
RETURN FORM **IMMEDIATELY** TO THE OFFICE OF THE CITY CLERK.

EMAIL, FAX OR MAIL THE FORM:

CITY CLERK, 400 EAST MILITARY, FREMONT NE 68025 FAX: 402.727.2778

KIM.VOLK@FREMONTNE.GOV OR LYNNE.MCINTOSH@FREMONTNE.GOV

You cannot consume alcohol on City property without City Council approval. City Council meets the 2nd and last Tuesday of every month. Agenda deadline is Thursday before the meeting.

On behalf of Terry & Sheryl Nelson, I respectfully request permission
Organization or Individual

to consume alcohol beverages on March 21, 2015 at Christensen Field
Date Location

for a Wedding
Type of Event

****Please indicate which facility you will be renting****



Christensen Field



City Auditorium

I understand that I must contract with a retail liquor license holder to procure a **special designated permit** from the City Council and the Nebraska Liquor Control Commission. The City Council meets the 2nd and last Tuesday of every month. The alcohol caterer can advise you of necessary time frames or you can call the City Clerk's office with questions regarding Special Designated Permits at 402/727-2633. I further understand that I must hire security for the event in the number as required by the Parks and Recreation Department and the Chief of Police. The security must be hired at least two weeks prior to the event.

I have read and understand the printed requirements for the facility that I have indicated above:

Sheryl Nelson
Print Name

Shyl Nelson
Signature

1746 W Rd 19 Fremont NE 68025
Address City State & Zip

402-727-9442
Phone

STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL
FROM: KIMBERLY VOLK, CITY CLERK/TREASURER
DATE: JANUARY 23, 2014
SUBJECT: SPECIAL DESIGNATED PERMIT

Recommendation: Move to approve Resolution

Background: Events will be monitored for compliance with all rules and regulations.

#9

RESOLUTION NO.

A Resolution of the City Council of the City of Fremont, Nebraska, approving Special Designated Permit applications for Whis's End Zone Lounge (3/1/14, 4/5/14); Fremont Cosmopolitan 100 Club (3/22/14)

RESOLVED: That the Fremont City Council approve the applications for a Special Designated permit as outlined herein:

Requester	Property	Date	Purpose
Whis's End Zone Lounge	1730 West 16th	March 1, 2014	other
Whis's End Zone Lounge	700 East 10th	April 5, 2014	reception
Fremont Cosmopolitan 100 Club	929 North Broad	March 22, 2014	dance

PASSED AND APPROVED THIS 28th DAY OF JANUARY, 2014

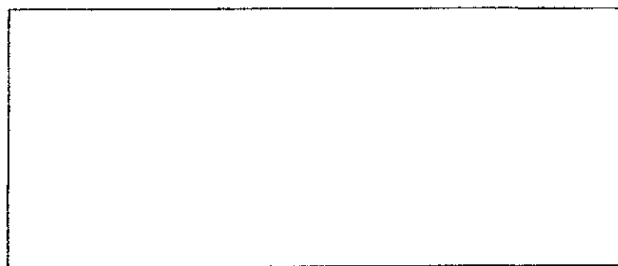
Scott Getzschman, Mayor

ATTEST:

Kimberly Volk, MMC
City Clerk

APPLICATION FOR SPECIAL DESIGNATED LICENSE

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814
Website: www.lcc.ne.gov/



DO YOU NEED POSTERS? YES ☒ NO ☐

RETAIL LICENSE HOLDERS ☒

NON PROFIT APPLICANTS ☐

Non Profit Status (check one that best applies)

Municipal ☐ Political ☐ Fine Arts ☐ Fraternal ☐ Religious ☐ Charitable ☐ Public Service ☐

COMPLETE ALL QUESTIONS

1. Type of alcohol to be served and/or consumed: Beer ☒ Wine ☒ Distilled Spirits ☒

2. Liquor license number and class (i.e. C-55441)
(If you're a nonprofit organization leave blank)

CK 099140

3. Licensee name (last, first,), corporate name or limited liability company (LLC) name
(As it reads on your liquor license)

NAME: Whis's END ZONE LOUNGE - Mitch Sawyer

ADDRESS: 845 So. Broad St.

CITY Fremont NE

ZIP 68025

4. Location where event will be held; name, address, city, county, zip code

BUILDING NAME Christensen Field - Main Arena

ADDRESS: 16th & Ridge Rd. CITY Fremont NE

ZIP 68025 COUNTY and COUNTY# Dodge H5

a. Is this location within the city/village limits?

YES ☒ NO ☐

b. Is this location within the 150' of church, school, hospital or home
for aged/indigent or for veterans and/or wives?

YES ☐ NO ☒

c. Is this location within 300' of any university or college campus?

YES ☐ NO ☒

5. Date(s) and Time(s) of event (no more than six (6) **consecutive** days on one application)

Date <u>3-1-14</u>	Date _____	Date _____	Date _____	Date _____	Date _____
<u>Hours</u> <u>4:00 p.m.</u>	<u>Hours</u> _____	<u>Hours</u> _____	<u>Hours</u> _____	<u>Hours</u> _____	<u>Hours</u> _____
From _____	From _____	From _____	From _____	From _____	From _____
To <u>Midnight</u>	To _____	To _____	To _____	To _____	To _____
<u>12:00 A.M.</u>					

a. Alternate date: NO

b. Alternate location: NO
(Alternate date or location must be specified in local approval)

6. Indicate type of activity to be carried on during event:

☐ Dance ☐ Reception ☐ Fund Raiser ☐ Beer Garden ☐ Sampling/Tasting
☒ Other Pheasants Forever

7. Description of area to be licensed

Inside building, dimensions of area to be covered **IN FEET** 150' x 150'
(not square feet or acres)

*Outdoor area dimensions of area to be covered **IN FEET** _____ x _____

***SKETCH OF OUTDOOR AREA (or attach copy of sketch)**

If outdoor area, how will premises be enclosed?

☐ Fence; snow fence ☐ chain link ☐ cattle panel ☐ other _____

☐ Tent

8. How many attendees do you expect at event? 300

9. If over 150 attendees. Indicate the steps that will be taken to prevent underage persons from obtaining alcohol beverages. (Attach separate sheet if needed)

Security, Wrist Bands, Check I.D.'s

10. Will premises to be covered by license comply with all Nebraska sanitation laws? YES ☒ NO ☐

a. Are there separate toilets for both men and women? YES ☒ NO ☐

11. **Retailer:** Will you be purchasing your alcohol from a wholesaler? YES ☒ NO ☐
Non-Profit: Where will you be purchasing your alcohol?

Wholesaler ☐ Retailer ☐ Both ☐ BYO ☐
(includes wineries)

12. Will there be any games of chance operating during the event? YES ☒ NO ☐

If so, describe activity RAFFLES, Live Auction, Silent Auction, Drawings

NOTE: Only games of chance approved by the Department of Revenue, Charitable Gaming Division are permitted. All other forms of gambling are prohibited by State Law. There are no exceptions for Non Profit Organizations or any events raising funds for a charity. This is only an application for a Special Designated License under the Liquor Control Act and is not a gambling permit application.

13. Any other information or requests for exemptions: NO

14. Name and **telephone number/cell phone number** of immediate **supervisor**. This person will be at the location of the event when it occurs, able to answer any questions from Commission and/or law enforcement before and during the event, and who will be responsible for ensuring that any applicable laws, ordinances, rules and regulations are adhered to. **PLEASE PRINT LEGIBLY**

Print name of Event Supervisor Mitch Sawyer - Brian Whistler

Signature of Event Supervisor Mitch Sawyer - Brian Whistler

Phone of Event Supervisor: Before (402) 720-1391 During Same

Consent of Authorized Representative/Applicant

15. I declare that I am the authorized representative of the above named license applicant and that the statements made on this application are true to the best of my knowledge and belief. I also consent to an investigation of my background including all records of every kind including police records. I agree to waive any rights or causes of action against the Nebraska Liquor Control Commission, the Nebraska State Patrol or any other individual releasing said information to the Liquor Control Commission or the Nebraska State Patrol. I further declare that the license applied for will not be used by any other person, group, organization or corporation for profit or not for profit and that the event will be supervised by persons directly responsible to the holder of this Special Designated License.

sign
here

Mitch Sawyer
Authorized Representative/Applicant

Owner
Title

1-17-14
Date

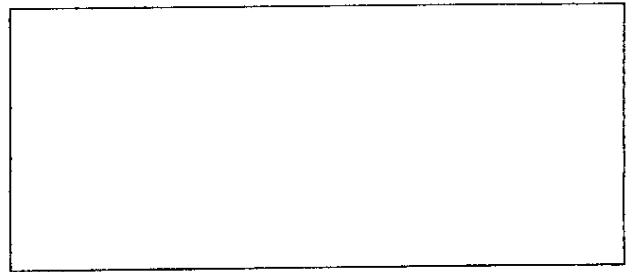
Mitch Sawyer
Print Name

This individual must be listed on the application as an officer or stockholder unless a letter has been filed appointing an individual as the catering manager allowing them to sign all SDL applications.

The law requires that no special designated license provided for by this section shall be issued by the Commission without the approval of the local governing body. For the purposes of this section, the local governing body shall be the city or village within which the particular place for which the special designated license is requested is located, or if such place is not within the corporate limits of a city or village, then the local governing body shall be the county within which the place for which the special designated license is requested is located.

**APPLICATION FOR SPECIAL
DESIGNATED LICENSE**

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814
Website: www.lcc.ne.gov/



DO YOU NEED POSTERS? YES ☒ NO ☐

RETAIL LICENSE HOLDERS ☒

NON PROFIT APPLICANTS ☐
Non Profit Status (check one that best applies)

Municipal ☐ Political ☐ Fine Arts ☐ Fraternal ☐ Religious ☐ Charitable ☐ Public Service ☐

COMPLETE ALL QUESTIONS

1. Type of alcohol to be served and/or consumed: Beer ☒ Wine ☒ Distilled Spirits ☒

2. Liquor license number and class (i.e. C-55441)
(If you're a nonprofit organization leave blank)

CK 099140

3. Licensee name (last, first,), corporate name or limited liability company (LLC) name
(As it reads on your liquor license)

NAME: Whis's END ZONE LOUNGE - Mitch Sawyer

ADDRESS: 845 So. Broad St.

CITY Fremont NE ZIP 68025

4. Location where event will be held; name, address, city, county, zip code

BUILDING NAME Hopkins Arena

ADDRESS: 700 Est 10th CITY Fremont NE

ZIP 68025 COUNTY and COUNTY# Dodge # 5

a. Is this location within the city/village limits?

YES ☒ NO ☐

b. Is this location within the 150' of church, school, hospital or home
for aged/indigent or for veterans and/or wives?

YES ☒ NO ☐

c. Is this location within 300' of any university or college campus?

YES ☒ NO ☐

5. Date(s) and Time(s) of event (no more than six (6) **consecutive** days on one application)

Date <u>4-5-14</u>	Date _____	Date _____	Date _____	Date _____	Date _____
Hours From <u>3.00 p.m.</u>	Hours From _____	Hours From _____	Hours From _____	Hours From _____	Hours From _____
To <u>midnight</u> <u>12:00 A.M.</u>	To _____	To _____	To _____	To _____	To _____

a. Alternate date: NO

b. Alternate location: NO
(Alternate date or location must be specified in local approval)

6. Indicate type of activity to be carried on during event:

☐ Dance ☒ Reception ☐ Fund Raiser ☐ Beer Garden ☐ Sampling/Tasting

☐ Other Wedding

7. Description of area to be licensed

Inside building, dimensions of area to be covered **IN FEET** 192' x 133'
(not square feet or acres)

*Outdoor area dimensions of area to be covered **IN FEET** _____ x _____

***SKETCH OF OUTDOOR AREA (or attach copy of sketch)**

If outdoor area, how will premises be enclosed?

☐ Fence; snow fence ☐ chain link ☐ cattle panel ☐ other _____

☐ Tent

8. How many attendees do you expect at event? 400

9. If over 150 attendees. Indicate the steps that will be taken to prevent underage persons from obtaining alcohol beverages. (Attach separate sheet if needed)

Security, wrist bands, check I.D.'s

10. Will premises to be covered by license comply with all Nebraska sanitation laws? YES ☒ NO ☐

a. Are there separate toilets for both men and women? YES ☒ NO ☐

11. **Retailer:** Will you be purchasing your alcohol from a wholesaler? YES ☒ NO ☐
Non-Profit: Where will you be purchasing your alcohol?

Wholesaler ☐ Retailer ☐ Both ☐ BYO ☐
(includes wineries)

12. Will there be any games of chance operating during the event? YES ☐ NO ☒

If so, describe activity _____

NOTE: Only games of chance approved by the Department of Revenue, Charitable Gaming Division are permitted. All other forms of gambling are prohibited by State Law. There are no exceptions for Non Profit Organizations or any events raising funds for a charity. This is only an application for a Special Designated License under the Liquor Control Act and is not a gambling permit application.

13. Any other information or requests for exemptions: NO

14. Name and **telephone number/cell phone number** of immediate **supervisor**. This person will be at the location of the event when it occurs, able to answer any questions from Commission and/or law enforcement before and during the event, and who will be responsible for ensuring that any applicable laws, ordinances, rules and regulations are adhered to. **PLEASE PRINT LEGIBLY**

Print name of Event Supervisor Mitch Sawyer - Brian Whistler

Signature of Event Supervisor Mitch Sawyer - Brian Whistler

Phone of Event Supervisor: Before (402) 720-1391 During Same

Consent of Authorized Representative/Applicant

15. I declare that I am the authorized representative of the above named license applicant and that the statements made on this application are true to the best of my knowledge and belief. I also consent to an investigation of my background including all records of every kind including police records. I agree to waive any rights or causes of action against the Nebraska Liquor Control Commission, the Nebraska State Patrol or any other individual releasing said information to the Liquor Control Commission or the Nebraska State Patrol. I further declare that the license applied for will not be used by any other person, group, organization or corporation for profit or not for profit and that the event will be supervised by persons directly responsible to the holder of this Special Designated License.

sign here Mitch Sawyer
Authorized Representative/Applicant

Owner
Title

1-17-14
Date

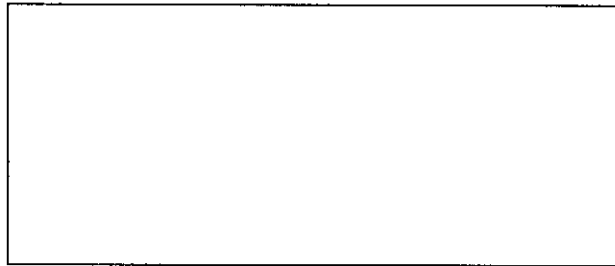
Mitch Sawyer
Print Name

This individual must be listed on the application as an officer or stockholder unless a letter has been filed appointing an individual as the catering manager allowing them to sign all SDL applications.

The law requires that no special designated license provided for by this section shall be issued by the Commission without the approval of the local governing body. For the purposes of this section, the local governing body shall be the city or village within which the particular place for which the special designated license is requested is located, or if such place is not within the corporate limits of a city or village, then the local governing body shall be the county within which the place for which the special designated license is requested is located.

**APPLICATION FOR SPECIAL
DESIGNATED LICENSE**

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814
Website: www.lcc.ne.gov/



DO YOU NEED POSTERS? YES ☐ NO ☐

RETAIL LICENSE HOLDERS ☐

NON PROFIT APPLICANTS ☒

Non Profit Status (check one that best applies)

Municipal ☐ Political ☐ Fine Arts ☐ Fraternal ☐ Religious ☒ Charitable ☐ Public Service ☐

COMPLETE ALL QUESTIONS

1. Type of alcohol to be served and/or consumed: Beer ☒ Wine ☐ Distilled Spirits ☐

2. Liquor license number and class (i.e. C-55441)
(If you're a nonprofit organization leave blank)

3. Licensee name (last, first,), corporate name or limited liability company (LLC) name
(As it reads on your liquor license)

NAME: Fremont Cosmopolitan 100 Club

ADDRESS: P.O. Box 103

CITY Fremont, NE ZIP 68025

4. Location where event will be held; name, address, city, county, zip code

BUILDING NAME Fremont City Auditorium

ADDRESS: 929 N. Broad CITY Fremont

ZIP 68025 COUNTY and COUNTY # Dodge

a. Is this location within the city/village limits? YES ☒ NO ☐

b. Is this location within the 150' of church, school, hospital or home
for aged/indigent or for veterans and/or wives? YES ☐ NO ☒

c. Is this location within 300' of any university or college campus? YES ☒ NO ☐

Metro
Community
College

5. Date(s) and Time(s) of event (no more than six (6) **consecutive** days on one application)

Date <u>03-22-14</u>	Date	Date	Date	Date	Date
Hours From <u>9:00 a.m</u>	Hours From	Hours From	Hours From	Hours From	Hours From
To <u>11:00 pm</u>	To	To	To	To	To

a. Alternate date: _____

b. Alternate location: _____

(Alternate date or location must be specified in local approval)

6. Indicate type of activity to be carried on during event:

☒ Dance ☐ Reception ☐ Fund Raiser ☐ Beer Garden ☐ Sampling/Tasting

Other _____

7. Description of area to be licensed

Inside building, dimensions of area to be covered **IN FEET** 150 x 25 aprox.
(not square feet or acres)

*Outdoor area dimensions of area to be covered **IN FEET** _____ x _____

***SKETCH OF OUTDOOR AREA** (or attach copy of sketch) (sample sketch)

If outdoor area, how will premises be enclosed?

____ Fence; ____ snow fence ☐ chain link ☐ cattle panel

____ other _____

____ Tent

8. How many attendees do you expect at event? 450

9. If over 150 attendees. Indicate the steps that will be taken to prevent underage persons from obtaining alcohol beverages. (Attach separate sheet if needed)

A Polka Party - not big draw for teens. Designated Club Officers
will monitor all beer sales - REACT will monitor entire time

10. Will premises to be covered by license comply with all Nebraska sanitation laws? YES ☒ NO ☐

a. Are there separate toilets for both men and women? YES ☒ NO ☐

11. **Retailer: Will you be purchasing your alcohol from a wholesaler?** YES ☒ NO ☐
Non-Profit: Where will you be purchasing your alcohol?

Wholesaler ☒ **Retailer** ☐ **Both** ☐ **BYO** ☐
(includes wineries)

12. Will there be any games of chance operating during the event? YES ☐ NO ☒

If so, describe activity _____

NOTE: Only games of chance approved by the Department of Revenue, Charitable Gaming Division are permitted. All other forms of gambling are prohibited by State Law. There are no exceptions for Non Profit Organizations or any events raising funds for a charity. This is only an application for a Special Designated License under the Liquor Control Act and is not a gambling permit application.

13. Any other information or requests for exemptions: _____

14. Name and **telephone number/cell phone number** of immediate **supervisor**. This person will be at the location of the event when it occurs, able to answer any questions from Commission and/or law enforcement before and during the event, and who will be responsible for ensuring that any applicable laws, ordinances, rules and regulations are adhered to. **PLEASE PRINT LEGIBLY**

Print name of Event Supervisor Roger Larsen

Signature of Event Supervisor Roger Hans Larsen

Event Supervisor phone: Before 402-727-1557 During 402-719-3366

Email address rh12arsen@msn.com

Consent of Authorized Representative/Applicant

15. I declare that I am the authorized representative of the above named license applicant and that the statements made on this application are true to the best of my knowledge and belief. I also consent to an investigation of my background including all records of every kind including police records. I agree to waive any rights or causes of action against the Nebraska Liquor Control Commission, the Nebraska State Patrol or any other individual releasing said information to the Liquor Control Commission or the Nebraska State Patrol. I further declare that the license applied for will not be used by any other person, group, organization or corporation for profit or not for profit and that the event will be supervised by persons directly responsible to the holder of this Special Designated License.

sign
here

Roger Hans Larsen
Authorized Representative/Applicant

Event Chair
Title

1-20-14
Date

Roger Larsen
Print Name

This individual must be listed on the application as an officer or stockholder unless a letter has been filed appointing an individual as the catering manager allowing them to sign all SDL applications.

The law requires that no special designated license provided for by this section shall be issued by the Commission without the approval of the local governing body. For the purposes of this section, the local governing body shall be the city or village within which the particular place for which the special designated license is requested is located, or if such place is not within the corporate limits of a city or village, then the local governing body shall be the county within which the place for which the special designated license is requested is located.

This page is required to be completed by Non Profit applicants only.

**Application for Special Designated License
Under Nebraska Liquor Control Act
Affidavit of Non-Profit Status**

I HEREBY DECLARE THAT THE CORPORATION MAKING APPLICATION FOR A SPECIAL DESIGNATED LICENSE UNDER THE NEBRASKA LIQUOR CONTROL ACT IS EITHER A MUNICIPAL CORPORATION, A FINE ARTS MUSEUM INCORPORATED AS A NONPROFIT CORPORATION, A RELIGIOUS NONPROFIT CORPORATION WHICH HAS BEEN EXEMPTED FROM THE PAYMENT OF FEDERAL INCOME TAXES, A POLITICAL ORGANIZATION WHICH HAS BEEN EXEMPTED FROM THE PAYMENT OF FEDERAL INCOME TAXES, OR ANY OTHER NONPROFIT CORPORATION, THE PURPOSE OF WHICH IS FRATERNAL, CHARITABLE, OR PUBLIC SERVICE AND WHICH HAS BEEN EXEMPTED FROM THE PAYMENT OF FEDERAL INCOME TAXES AS PER §53-124.11(1).

AS SIGNATORY I CONSENT TO THE RELEASE OF ANY DOCUMENTS SUPPORTING THIS DECLARATION AND ANY DOCUMENTS SUPPORTING THIS DECLARATION WILL BE PROVIDED TO THE NEBRASKA LIQUOR CONTROL COMMISSION, THE NEBRASKA STATE PATROL OR ANY AGENT OF THE LIQUOR CONTROL COMMISSION IMMEDIATELY UPON DEMAND. I ALSO CONSENT TO THE INVESTIGATION OF THIS CORPORATE ENTITY TO DETERMINE IT'S NONPROFIT STATUS.

I AGREE TO WAIVE ANY RIGHTS OR CAUSES OF ACTION AGAINST THE NEBRASKA LIQUOR CONTROL COMMISSION, THE NEBRASKA STATE PATROL OR ANY PARTY RELEASING INFORMATION TO THE AFOREMENTIONED PARTIES.

Fremont Cosmopolitan 100 Club
NAME OF CORPORATION

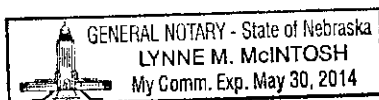
47-6036799
FEDERAL ID NUMBER

Roger Hans Larsen
SIGNATURE OF TITLE OF CORPORATE OFFICERS

THE ABOVE INDIVIDUAL STATES THAT THE STATEMENT ABOVE IS TRUE AND CORRECT: IF ANY FALSE STATEMENT IS MADE ON THIS APPLICATION, THE APPLICANT SHALL BE DEEMED GUILTY OF PERJURY AND SUBJECT TO PENALTIES PROVIDED BY LAW. (SEC. §53-131.01) NEBRASKA LIQUOR CONTROL ACT

SUBSCRIBED IN MY PRESENCE AND SWORN TO BEFORE ME THIS 20th DAY OF

January, 2014



Lynne M. McIntosh
NOTARY PUBLIC SIGNATURE & SEAL

STAFF REPORT

TO: Mayor and City Council

FROM: Human Resources Department

DATE: January 20, 2014

SUBJECT: City Engineer

Recommendation: Motion to approve the recommendation of the Mayor to appoint Justin Zetterman as City Engineer

Background: Appointment necessary due to this position being vacant.

#10

STAFF REPORT

TO: Mayor and City Council

FROM: Human Resources Department

DATE: January 20, 2014

SUBJECT: Director of Public Works

Recommendation: Motion to approve the recommendation of the Mayor to appoint David Goedeken as Director of Public Works.

Background: Appointment necessary due to this position being vacant.

#11

STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: MARK VYHLIDAL, SUPERINTENDENT OF PUBLIC SERVICES

DATE: JANUARY 16, 2014

SUBJECT: 1 (ONE) NEW CREW CAB TRUCK FOR CITY OF FREMONT STREET DEPARTMENT

Recommendation: Approve Resolution

Background: The City of Fremont Street Department has a Crew Cab Truck budgeted in 2013/2014 Capital Outlay. This truck will replace a 1987 truck. Truck will be purchased from Sid Dillon Inc. of Wahoo, NE. Bids not obtained due to use of State Contract number.

FISCAL IMPACT: \$47,858.00. The Street Department had budgeted \$48,000.00 for the fiscal year for the truck purchased.

#12

Resolution No.

A Resolution of the City Council of the City of Fremont, Nebraska, to accept State of Nebraska Contract #13620 OC bid for 1 (one) new 1-ton Crew Cab Truck with utility service body for Fremont Street Department.

NOW THEREFORE BE IT RESOLVED: That the State of Nebraska purchasing contract #13620 OC in the amount of \$47,858.00 to be accepted as the best bid from Sid Dillon Incorporated; and the Mayor and City Council be and are authorized to enter into contract with said firm for 1 (one) new 1-ton Crew Cab Truck with utility service body.

PASSED AND APPROVED THIS _____ DAY OF _____, 2014.

Scott Getzschman, Mayor

ATTEST:

Kimberly Volk, MMC, City Clerk

**The City of Fremont Street Department
is requesting the purchase of 1(one)
2015 Chevrolet Silverado 1-ton diesel
crew cab truck with utility box.
Purchase cost is per following specifications.
Vehicle purchase and specifications are under
State of Nebraska state purchasing Contract #13620 OC.
State Contract is good through 12/31/2014.**

January 16, 2014

ONE TON CHASSIS CREW CAB, 4-DOOR WITH NO UTILITY BOX (COLOR WHITE/DUAL WHEELS WITH DIESEL ENGINE)	\$ 40,253.00
BUCKET TYPE SEATS – CLOTH WITH VINYL TRIM	\$ 995.00
RIGHT & LEFT TELESCOPIC MIRRORS (MINIMUM 6” X 8”)	\$ 225.00
NO LID ON UTILITY BOX [DEDUCT]	\$ 550.00
CARPETED FLOOR	\$ 190.00
CHASSIS WITH 8’ UTILITY BODY-DUAL WHEEL (BRAND TO BE A 596 KNAPHEIDE SERVICE BODY)	\$ 7,490.00
CARGO LIGHT	\$ 95.00
DUAL ALTERNATORS-DEALER OR FACTORY INSTALLED	\$ 330.00
EQUIPMENT & ENGINE SERVICE REPAIR MANUAL	\$ 325.00
2 WHEEL DRIVE [DEDUCT]	\$ 1,495.00
	<hr/>
	<u>\$ 47,858.00</u>

(Price includes 5 year/100,000 mile warranty, standard equipment specs plus 3 keys & fobs. Vehicle equipped with an Allison transmission and a Class 5 receiver hitch.)

STAFF REPORT

TO: Honorable Mayor and City Council

FROM: Jody Sanders, Director of Finance

DATE: January 23, 2014

SUBJECT: September 30, 2013 Audited Financial Statements

Recommendation: Move to accept auditor's report of HSMC Orizon LLC on September 30, 2013 financial statements.

Background: As a first-class city of Nebraska, the City is required to have an audit conducted by external auditors annually. The Fremont City Council awarded a contract for audit services for the 2013 fiscal year to Orizon Group LLC by resolution July 31, 2012.

Tim M. Lens, CPA, Audit Manager, HSMC Orizon LLC will present an overview of the report at the study session preceding the Council meeting.

Fiscal Impact: Audit fees of \$33,400, which includes \$2,400 for required Single Audit services.

#13

CITY OF FREMONT, NEBRASKA

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

SEPTEMBER 30, 2013

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January 22, 2014

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the City Council
City of Fremont, Nebraska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Fremont, Nebraska, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fremont, Nebraska, as of September 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note D9 to the financial statements, in 2013, the City adopted new accounting guidance, GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, No. 63, *Reporting Deferred Outflows, Deferred Inflows and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and schedule of funding progress – public safety employees' retirement system on pages 4–12, 65-68, and 69 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Fremont, Nebraska's basic financial statements. The combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Honorable Mayor and Members of the City Council
City of Fremont, Nebraska
January 22, 2014
Page Three

The combining and individual nonmajor fund financial statements have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2014, on our consideration of the City of Fremont, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Fremont, Nebraska's internal control over financial reporting and compliance.


HSMC ORIZON LLC

CITY OF FREMONT, NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR THE YEAR ENDED SEPTEMBER 30, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

As management of the City of Fremont, Nebraska (the "City" or "City of Fremont") we offer readers of the financial statements this narrative overview and analysis of the financial activities of the City of Fremont for the fiscal year ended September 30, 2013.

Financial Highlights

- The assets of the City of Fremont exceeded its liabilities at the close of the most recent fiscal year by \$205,172,704 (*net position*). Of this amount, \$43,305,140 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City of Fremont governmental activities reported combined ending net position of \$72,382,909. Approximately 14.1 percent of this total amount, \$10,179,786, is *unrestricted net position*.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$6,269,943, or 45.6 percent of total General Fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Fremont's basic financial statements. The City of Fremont's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Fremont's finances in a manner similar to a private-sector business.

The *statement of net position* presents information about the City of Fremont's assets, deferred outflow of resources, liabilities, and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Fremont is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Fremont that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Fremont include general government, public safety, highways and streets, economic development and culture and recreation. The business-type activities of the City of Fremont include the Electric, Water, Sewer, Gas and Waste Transfer activities.

The government-wide financial statements can be found on pages 13 and 14 of this report.

CITY OF FREMONT, NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED FOR THE YEAR ENDED SEPTEMBER 30, 2013

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Fremont, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Fremont can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Fremont maintains 19 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Street Fund, and the Sales Tax Fund, all of which are considered to be major funds. Data from the other 16 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City of Fremont adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the General, Street, and Sales Tax Funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15 - 18 of this report.

Proprietary Funds. The City of Fremont maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Fremont uses enterprise funds to account for its Electric, Water, Sewer, Gas and Waste Transfer Funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of Fremont's various functions.

The City of Fremont uses internal service funds to account for its employee health insurance, workers' compensation insurance and employee wellness fund. Because this service predominantly benefits governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Electric, Water, Sewer, Gas and Waste Transfer Funds, all of which are considered to be major funds of the City of Fremont.

The basic proprietary fund financial statements can be found on pages 19 - 22 of this report.

CITY OF FREMONT, NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED FOR THE YEAR ENDED SEPTEMBER 30, 2013

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 23 - 64 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City of Fremont's budgetary comparison schedules. Required supplementary information can be found on pages 65 - 69 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining fund statements can be found on pages 70 - 73 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Fremont, assets exceeded liabilities by \$205,172,704 at the close of the most recent fiscal year.

Summary of Net Position

	September 30, 2013			September 30, 2012 (restated)		
	Governmental	Business-type		Governmental	Business-type	
	Activities	Activities	Total	Activities	Activities	Total
Current and Other Assets	\$ 39,687,422	\$ 63,214,233	\$ 102,901,655	\$ 37,775,155	\$ 49,624,430	\$ 87,399,585
Capital Assets	40,413,822	116,567,766	156,981,588	38,502,840	116,224,057	154,726,897
Total Assets	80,101,244	179,781,999	259,883,243	76,277,995	165,848,487	242,126,482
Long-term Liabilities	4,698,597	39,998,993	44,697,590	5,091,157	32,325,291	37,416,448
Other Liabilities	3,019,738	6,993,211	10,012,949	2,051,385	5,602,312	7,653,697
Total Liabilities	7,718,335	46,992,204	54,710,539	7,142,542	37,927,603	45,070,145
Net Position:						
Net Investment						
in Capital Assets	36,577,572	84,885,568	121,463,140	34,426,696	83,007,446	117,434,142
Restricted	25,625,551	14,778,873	40,404,424	26,386,492	4,891,621	31,278,113
Unrestricted	10,179,786	33,125,354	43,305,140	8,322,265	40,021,817	48,344,082
Total Net Position	\$ 72,382,909	\$ 132,789,795	\$ 205,172,704	\$ 69,135,453	\$ 127,920,884	\$ 197,056,337

The largest portion of the City of Fremont's net position (59.2 percent) reflects its net investment in capital assets (land, infrastructure, buildings, machinery, vehicles and equipment); less any related debt used to acquire those assets that is still outstanding. The City of Fremont uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Fremont's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Fremont's net position (19.7 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$43,305,140) may be used to meet the government's ongoing obligations to citizens and creditors.

CITY OF FREMONT, NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED FOR THE YEAR ENDED SEPTEMBER 30, 2013

At the end of the current fiscal year, the City of Fremont is able to report positive balances in all three categories of net position, both for the government as a whole and for its separate governmental and business-type activities.

Expenses and Program Revenues - Governmental Activities

<u>Function</u>	<u>Year Ended September 30, 2013</u>		<u>Year Ended September 30, 2012</u>	
			(restated)	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
General government	\$ 703,456	\$ 3,395,577	\$ 935,633	\$ 3,215,148
Public safety	1,555,786	7,349,224	1,274,135	7,012,292
Public works	397,658	3,225,535	841,934	2,661,300
Environment and leisure	755,277	3,248,244	1,598,105	3,100,402
Non-departmental	-	164,650	-	177,208
Interest	-	88,685	-	90,622
Depreciation and amortizaion	-	1,713,340	-	1,689,314
Total	<u>\$ 3,412,177</u>	<u>\$ 19,185,255</u>	<u>\$ 4,649,807</u>	<u>\$ 17,946,286</u>

Revenues by Source – Governmental Activities

SOURCES OF REVENUE

	<u>Year Ended September 30, 2013</u>		<u>Year Ended September 30, 2012</u>	
			(restated)	
Charges for services	\$ 2,279,419	10.16 %	\$ 2,014,544	9.67 %
Operating grants and contributions	1,066,332	4.75	1,304,800	6.26
Capital grants and contributions	66,426	0.30	1,330,463	6.39
Property taxes	4,853,929	21.64	4,879,912	23.42
Motor vehicle taxes	451,668	2.01	440,927	2.12
Sales tax	5,681,535	25.33	5,638,024	27.04
TIF payments	254,511	1.13	202,638	0.97
Payments in lieu of taxes	10,807	0.05	2,599,331	12.48
Franchise taxes	266,951	1.19	280,803	1.35
Other taxes	1,107,658	4.94	510,411	2.45
State allocation	2,858,458	12.74	2,692,405	12.92
Keno	535,654	2.39	544,951	2.62
Special assessments	390,443	1.74	204	0.00
Miscellaneous	57,220	0.26	75,880	0.36
Interest	124,179	0.55	133,213	0.64
Gain (loss) on sale of assets	(17,903)	(0.08)	(844,537)	(4.05)
Transfer from (to) other funds	2,445,424	10.90	(967,835)	(4.64)
Total	<u>\$ 22,432,711</u>	<u>100.00 %</u>	<u>\$ 20,836,134</u>	<u>100.00 %</u>

Net position increased \$3,247,456 in the governmental activities during the year ended September 30, 2013.

CITY OF FREMONT, NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED FOR THE YEAR ENDED SEPTEMBER 30, 2013

Business-type Activities. Business-type activities increased the City of Fremont's net position by \$4,868,911, accounting for total growth of 60.0 percent of the total growth in the government's net position for the year ended September 30, 2013. Key elements of this increase are as follows:

Expenses and Program Revenues – Business-type Activities

<u>Function</u>	<u>Year Ended September 30, 2013</u>		<u>(restated)</u> <u>Year Ended September 30, 2012</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
Electric	\$ 33,741,231	\$ 28,525,971	\$ 31,305,727	\$ 28,193,256
Water	3,233,760	2,618,695	3,513,655	2,566,278
Sewer	4,282,133	3,891,690	4,524,953	3,886,245
Gas	15,371,340	13,956,256	13,472,831	13,502,553
Waste transfer	1,123,383	1,430,750	1,258,066	1,302,914
Total	<u>\$ 57,751,847</u>	<u>\$ 50,423,362</u>	<u>\$ 54,075,232</u>	<u>\$ 49,451,246</u>

Revenues by Source – Business-type Activities

SOURCES OF REVENUE

	<u>Year Ended September 30, 2013</u>		<u>Year Ended September 30, 2012</u>	
Charges for services	\$ 57,432,357	103.87 %	\$ 53,889,301	97.90 %
Operating grants and contributions	141,456	0.26	54,338	0.10
Capital grants and contributions	178,034	0.32	131,593	0.24
Interest	188,912	0.34	162,425	0.30
Gain (loss) on sale of assets	(203,062)	(0.37)	(167,782)	(0.30)
Transfer (to) from other funds	(2,445,424)	(4.42)	967,835	1.76
Total	<u>\$ 55,292,273</u>	<u>100.00 %</u>	<u>\$ 55,037,710</u>	<u>100.00 %</u>

Financial Analysis of the Government's Funds

As noted earlier, the City of Fremont uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of Fremont's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Fremont's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Fremont's *governmental funds* reported combined ending fund balances of \$31,860,923. Approximately 18.2 percent of this total amount (\$5,784,803) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is not available for new spending because it has already been 1) restricted for debt service (\$103,562), 2) restricted for street improvements (\$8,946,624), 3) restricted for public safety (\$1,553,422), 4) restricted for infrastructure (\$4,316,929), 5) restricted for property tax relief (\$467,870), 6) restricted for economic development (\$4,814,055), 7) restricted for a variety of capital/special projects (\$1,964,782), 8) restricted for Federal programs (\$32,352), 9) restricted for community betterment (\$787,207), 10) restricted for community development block grant (\$422,894), 11) committed for code enforcement/defense (\$1,307,772), 12) assigned for downtown improvement projects (\$14,135),

CITY OF FREMONT, NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED FOR THE YEAR ENDED SEPTEMBER 30, 2013

13) assigned for the airport (\$74,994), 14) endowed as non-spendable principal (\$125,000), 15) non-spendable prepaid expense (\$35,117) or 16) non-spendable notes receivable (\$1,109,405)

The General Fund is the chief operating fund of the City of Fremont. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$6,269,943. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 45.6 percent of total General Fund expenditures.

The fund balance of the City of Fremont's General Fund increased by \$1,742,672 during the current fiscal year, due in part to an increased property tax levy designed to increase fund balance by \$375,000 in anticipation of legal expenses incurred defending a controversial local ordinance, as well as significant reductions in salaries and benefit costs due to the timing of backfilled positions.

Proprietary Funds. The City of Fremont's *proprietary funds* provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the *proprietary funds* at the end of the year were as follows: Electric Fund - \$20,234,640, Water Fund - \$1,490,381, Sewer Fund - \$3,727,310, Gas Fund - \$6,974,960 and Waste Transfer Fund - \$698,063. The change in net position for the proprietary funds was as follows: Electric Fund - \$3,093,037, Water Fund - \$812,755, Sewer Fund - \$358,502, Gas Fund - \$445,173 and Waste Transfer Fund - \$159,444. The increase in the Electric Fund was attributable to a November 2012 six percent rate increase in the electric fund. Other factors concerning the finances of these five funds have already been addressed in the discussion of the City of Fremont's business-type activities.

Budgetary Highlights

There was no difference between the original budget and the final adopted budget for the City of Fremont.

Capital Asset and Debt Administration

Capital Assets. The City of Fremont's investment in capital assets for its governmental and business-type activities as of September 30, 2013, amounts to \$156,981,588 (net of accumulated depreciation). This investment in capital assets includes land, building and system improvements, machinery and equipment, park facilities, roads, highways and bridges.

Major capital asset events during the current fiscal year included the following:

Significant items placed in service during the current year at their installed values:

- Extend runway 14/32 with parallel taxiway - \$3,913,036
- Water system improvements - \$2,155,742
- Electric distribution system improvements - \$1,448,586
- Sewer system improvements - \$838,710
- 2013 Osage ambulance - \$235,309

Significant additions to Construction in Progress for continuing projects, with the current year expenditures noted:

- Unit 8 environmental upgrade - \$1,692,224
- Bell Street widening, Cuming to 14th - \$580,618
- 32nd Street 69kV relocation - \$556,814
- Dispatch radio console - \$412,685
- Main Street paving improvements, 1st to 3rd - \$203,732
- Unit 6, 7, & 8 fire suppression system - \$201,591

CITY OF FREMONT, NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED FOR THE YEAR ENDED SEPTEMBER 30, 2013

City of Fremont's Capital Assets (net of depreciation)

	Year Ended September 30, 2013			Year Ended September 30, 2012		
	Governmental	Business-type	Total	Governmental	Business-type	Total
	Activities	Activities		Activities	Activities	
Land	\$ 7,935,652	\$ 4,237,456	\$ 12,173,108	\$ 7,785,008	\$ 4,237,456	\$ 12,022,464
Construction in Progress	3,625,692	3,345,499	6,971,191	5,908,704	2,637,096	8,545,800
Infrastructure	16,727,997	-	16,727,997	13,040,392	-	13,040,392
Buildings and Improvements	9,518,687	-	9,518,687	9,421,104	-	9,421,104
Machinery and Equipment	2,605,794	4,497,139	7,102,933	2,347,632	4,854,698	7,202,330
Distribution Systems, Buildings, and Equipment	-	103,988,367	103,988,367	-	104,086,008	104,086,008
Office Furniture and Equipment	-	370,690	370,690	-	288,292	288,292
Vehicles	-	128,615	128,615	-	120,507	120,507
Total	<u>\$ 40,413,822</u>	<u>\$ 116,567,766</u>	<u>\$ 156,981,588</u>	<u>\$ 38,502,840</u>	<u>\$ 116,224,057</u>	<u>\$ 154,726,897</u>

Additional information on the City of Fremont's capital assets can be found in Note C4 on pages 41 - 43 of this report.

Long-term debt. At the end of the current fiscal year, the City of Fremont had total bonded debt, notes, and capital leases payable (excluding TIF bonds payable) outstanding of \$44,424,500.

City of Fremont's Outstanding Debt

	Year Ended September 30, 2013			Year Ended September 30, 2012		
	Governmental	Business-type	Total	Governmental	Business-type	Total
	Activities	Activities		Activities	Activities	
General Obligation Bonds	\$ 3,740,000	\$ -	\$ 3,740,000	\$ 3,955,000	\$ -	\$ 3,955,000
Revenue Bonds	-	40,515,000	40,515,000	-	32,115,000	32,115,000
Notes Payable	96,250	73,250	169,500	117,250	311,500	428,750
Capital leases payable	-	-	-	3,894	4,760	8,654
Total	<u>\$ 3,836,250</u>	<u>\$ 40,588,250</u>	<u>\$ 44,424,500</u>	<u>\$ 4,076,144</u>	<u>\$ 32,431,260</u>	<u>\$ 36,507,404</u>

The City of Fremont's total debt increased by \$7,917,096 (21.7 percent). The City issued a combined utilities revenue bond of \$9.98 million to fund the beginning of the air quality emissions equipment project during the current year.

The City of Fremont maintains an AA(-) bond rating.

Additional information on the City of Fremont's long-term debt can be found in Note C6 on pages 44 - 46 of this report.

CITY OF FREMONT, NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED FOR THE YEAR ENDED SEPTEMBER 30, 2013

Economic Factors and Next Year's Budgets and Rates

- The City Council approved a two-year budget in the first year this process was made available by Nebraska Statutes.
- Property tax assessment for the year ending September 30, 2014 is \$5,278,424, which is 8.0 percent higher than the assessment for the year ended September 30, 2013, due primarily to the City Council increasing the property tax request by \$375,000 to \$750,000 in anticipation of the costs related to defending and implementing a citizen-initiated petition ordinance that resulted in the City being sued by various groups. The City Council committed \$1,307,772 at September 30, 2013 for this purpose.
- Property tax assessment for the year ending September 30, 2015 is \$5,336,446, which is 1.0 percent higher than the assessment for the year ended September 30, 2014, due primarily to an estimation of a one percent increase in the property tax valuation. The City maintained the property tax request of \$750,000 in anticipation of the costs related to defending and implementing a citizen-initiated petition ordinance that resulted in the City being sued by various groups. There was no other change in the property tax rate.
- In 2013, the City Council enacted a new occupation tax on licensed garbage haulers in the City. The tipping fees at the Waste Transfer station were reduced for this customer class to eliminate additional costs for the haulers. This tax, in addition to increased enforcement efforts resulted in the waste transfer station operating at a surplus. In 2014, this activity will be transferred from an enterprise fund to a governmental fund in the City's financial statements.
- The City entered into an interlocal agreement with Dodge County to merge dispatch operations into a new Communications Center. The activity of the joint Public Safety Answer Point (PSAP) will be recorded as a fund of the City, with contributions from the County to fund capital improvements and operations. The merger was complete August 2013, and a significant portion of the capital improvements are complete, so ongoing contributions will be predominantly for operations.
- The City has budgeted and expects to make significant expenditures for the following capital projects during the next two fiscal years, (expenditures for capital projects will be dependent upon actual revenues remaining within budgeted levels):
 - Emissions control improvements to electric system - \$45,820,000
budgeted to be funded by the \$9,980,000 bonds already issued and
an additional \$30,000,000 bond issue expected in late 2014.
 - Precipitator rebuild at the electric plant - \$3,500,000
 - Broad Street improvements (5th to 10th) - \$1,100,000
 - West Military widening and drainage - \$1,484,000
 - Various citywide paving and resurfacing projects - \$1,713,000
 - 1st Street construction – Luther to Johnson Rd - \$1,567,000
 - Trails projects- \$1,188,000
 - Odor control project at waste water treatment plant - \$1,000,000
 - Upgrade and enlarge UV system at waste water treatment plant -
\$1,200,000
 - Oversize water mains for developments - \$750,000.

CITY OF FREMONT, NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED), CONTINUED FOR THE YEAR ENDED SEPTEMBER 30, 2013

- The City Council approved a six percent increase in rates for the Electric Fund effective November 2013, with another six percent increase going into effect November 2014. An increase in Sewer Fund rates effective November 2013 is expected to generate an additional \$450,000 in revenue. An increase in Water Fund rates effective November 2014 is expected to generate an additional \$250,000 in revenue in the 2015 fiscal year.

All of these factors were considered in preparing the City of Fremont's budget for the 2014 and 2015 fiscal years.

Request for Information

This financial report is designed to provide a general overview of the City of Fremont's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, City of Fremont, 400 E. Military Avenue, Fremont, NE 68025.

CITY OF FREMONT, NEBRASKA

STATEMENT OF NET POSITION

SEPTEMBER 30, 2013

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 22,766,511	\$ 16,996,747	\$ 39,763,258
Investments	11,145,680	16,075,316	27,220,996
County treasurer cash	173,953	-	173,953
Receivables:			
Special assessments	654,225	-	654,225
Accounts, net of allowance for doubtful accounts	408,905	2,573,769	2,982,674
Unbilled revenue	128,094	3,033,640	3,161,734
Interest	58,833	116,943	175,776
Property tax	290,276	-	290,276
Other tax	246,449	-	246,449
Receivable/payable to other funds	(43,923)	43,923	-
Due from other governments	1,285,485	339,450	1,624,935
Inventory	-	8,790,760	8,790,760
Prepaid expenses	35,117	172,969	208,086
Total current assets	<u>37,149,605</u>	<u>48,143,517</u>	<u>85,293,122</u>
Noncurrent assets:			
Restricted cash and cash equivalents	-	9,580,389	9,580,389
Restricted investments	-	5,198,484	5,198,484
TIF notes receivable	1,012,315	-	1,012,315
Notes receivable, net of allowance	1,518,578	-	1,518,578
Unamortized bond discount	6,924	175,223	182,147
Unamortized bond insurance	-	116,620	116,620
Capital assets:			
Land	7,935,652	4,237,456	12,173,108
Construction in progress	3,625,692	3,345,499	6,971,191
Other capital assets, net of depreciation	28,852,478	108,984,811	137,837,289
Net capital assets	<u>40,413,822</u>	<u>116,567,766</u>	<u>156,981,588</u>
Total noncurrent assets	<u>42,951,639</u>	<u>131,638,482</u>	<u>174,473,502</u>
Total assets	<u>80,101,244</u>	<u>179,781,999</u>	<u>259,766,624</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES			
Current liabilities:			
Accounts payable	941,275	2,718,260	3,659,535
Claims liability	377,107	2,460	379,567
Accrued expenses	842,079	1,368,942	2,211,021
Due to other governments	606,967	-	606,967
Advanced revenue	310	-	310
Unearned revenues	6,000	318,253	324,253
Customer deposits	-	442,046	442,046
Current portion of long-term obligations	246,000	2,143,250	2,389,250
Total current liabilities	<u>3,019,738</u>	<u>6,993,211</u>	<u>10,012,949</u>
Noncurrent liabilities:			
TIF notes payable	760,108	-	760,108
Compensated absences	348,239	697,833	1,046,072
Unamortized bond premium	-	589,576	589,576
Fly ash liability/closure costs payable	-	266,584	266,584
Noncurrent portion of long-term obligations	3,590,250	38,445,000	42,035,250
Total noncurrent liabilities	<u>4,698,597</u>	<u>39,998,993</u>	<u>44,697,590</u>
Total liabilities	<u>7,718,335</u>	<u>46,992,204</u>	<u>54,710,539</u>
DEFERRED INFLOWS OF RESOURCES			
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	36,577,572	84,885,568	121,463,140
Restricted for:			
Debt service	103,562	5,372,821	5,476,383
Fly ash disposal	-	500,000	500,000
Street improvements	8,981,960	-	8,981,960
Federal grant programs	1,182,415	-	1,182,415
Other purposes	15,357,614	8,906,052	24,263,666
Unrestricted	10,179,786	33,125,354	43,305,140
Total net position	<u>\$ 72,382,909</u>	<u>\$ 132,789,795</u>	<u>\$ 205,172,704</u>

See notes to financial statements.

CITY OF FREMONT, NEBRASKA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary government:			
Governmental activities:			
General government	\$ 3,395,577	\$ 204,234	\$ 499,222
Public safety	7,349,224	1,137,892	417,894
Public works	3,225,535	340,780	56,878
Environment and leisure	3,248,244	596,513	92,338
Non-departmental	164,650	-	-
Interest on long-term debt	88,685	-	-
Depreciation and amortization	1,713,340	-	-
Total governmental activities	19,185,255	2,279,419	1,066,332
Business-type activities:			
Electric	28,525,971	33,599,409	141,456
Water	2,618,695	3,226,852	-
Sewer	3,891,690	4,112,739	-
Gas	13,956,256	15,369,974	-
Waste transfer	1,430,750	1,123,383	-
Total business-type activities	50,423,362	57,432,357	141,456
Total primary government	\$ 69,608,617	\$ 59,711,776	\$ 1,207,788

See notes to financial statements

Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
\$ -	\$ (2,692,121)		\$ (2,692,121)
-	(5,793,438)		(5,793,438)
-	(2,827,877)		(2,827,877)
66,426	(2,492,967)		(2,492,967)
-	(164,650)		(164,650)
-	(88,685)		(88,685)
-	(1,713,340)		(1,713,340)
66,426	(15,773,078)		(15,773,078)
366	-	\$ 5,215,260	5,215,260
6,908	-	615,065	615,065
169,394	-	390,443	390,443
1,366	-	1,415,084	1,415,084
-	-	(307,367)	(307,367)
178,034	-	7,328,485	7,328,485
\$ 244,460	(15,773,078)	7,328,485	(8,444,593)
General revenues:			
Taxes:			
Property	4,853,929	-	4,853,929
Motor vehicle	451,668	-	451,668
TIF payments	254,511	-	254,511
Sales tax	5,681,535	-	5,681,535
Payments in lieu of taxes	10,807	-	10,807
Franchise	266,951	-	266,951
Other taxes	1,107,658	-	1,107,658
State allocation	2,858,458	-	2,858,458
Keno	535,654	-	535,654
Special assessments	390,443	-	390,443
Miscellaneous	57,220	-	57,220
Interest income	124,179	188,912	313,091
Loss on sale of assets	(17,903)	(203,062)	(220,965)
Transfer (to) from other funds	2,445,424	(2,445,424)	-
Total general revenues	19,020,534	(2,459,574)	16,560,960
Change in net position	3,247,456	4,868,911	8,116,367
Net position - September 30, 2012, as originally reported	68,783,616	128,683,264	197,466,880
Restatement	351,837	(762,380)	(410,543)
Net position - September 30, 2012, as restated	69,135,453	127,920,884	197,056,337
Net position - September 30, 2013	\$ 72,382,909	\$ 132,789,795	\$ 205,172,704

See notes to financial statements

CITY OF FREMONT, NEBRASKA
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	<u>General</u>	<u>Street</u>	<u>Sales Tax</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 7,734,128	\$ 1,393,163	\$ 9,247,565	\$ 3,563,644	\$ 21,938,500
Investments	20,680	2,750,000	5,250,000	925,000	8,945,680
County treasurer cash	131,461	35,606	-	6,886	173,953
Receivables:					
Special assessments	27,428	21,061	-	605,736	654,225
Accounts, net of allowance for doubtful accounts	341,572	4,898	-	58,293	404,763
Notes receivable, net of allowance for doubtful accounts	14,959	-	235,330	1,268,289	1,518,578
Interest	78	13,227	16,947	27,113	57,365
Property tax	282,831	-	-	7,445	290,276
Business tax	93,045	-	-	35,049	128,094
Other tax	-	246,449	-	-	246,449
TIF bonds receivable	-	-	-	1,012,315	1,012,315
Due from other governments	41,027	1,790	959,210	283,458	1,285,485
Due from other funds	486,363	195,390	144,658	183,217	1,009,628
Prepaid expenses	35,117	-	-	-	35,117
Total assets	\$ 9,208,689	\$ 4,661,584	\$ 15,853,710	\$ 7,976,445	\$ 37,700,428
LIABILITIES					
Accounts payable	\$ 201,905	\$ 261,042	\$ 46,321	\$ 429,092	\$ 938,360
Accrued expenses	683,765	105,820	-	52,494	842,079
Due to other governments	474	-	-	606,493	606,967
Due to other funds	210,054	6,677	224,846	611,974	1,053,551
TIF bond payable	-	-	-	760,108	760,108
Advanced revenue	-	-	-	310	310
Unearned revenue	-	-	-	6,000	6,000
Total liabilities	1,096,198	373,539	271,167	2,466,471	4,207,375
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	241,736	-	-	5,299	247,035
Unavailable revenue - other local taxes	27,428	21,061	-	490,578	539,067
Unavailable revenue - fees and other	215,536	14,275	-	222,313	452,124
Unavailable revenue - notes	-	-	-	393,904	393,904
Total deferred inflows	484,700	35,336	-	1,112,094	1,632,130
FUND BALANCES (DEFICIT)					
Nonspendable:					
Permanent fund principal	-	-	-	125,000	125,000
Prepaid expenses	35,117	-	-	-	35,117
Notes receivable	14,959	-	252,277	842,169	1,109,405
Restricted for:					
Debt service	-	-	-	103,562	103,562
Street improvements	-	4,252,709	4,693,915	-	8,946,624
Public safety	-	-	1,327,238	226,184	1,553,422
Infrastructure	-	-	4,316,929	-	4,316,929
Property tax relief	-	-	467,870	-	467,870
Economic development	-	-	4,524,314	289,741	4,814,055
Capital/special projects	-	-	-	1,964,782	1,964,782
Federal programs	-	-	-	32,352	32,352
Community betterment	-	-	-	787,207	787,207
Community development block grant	-	-	-	422,894	422,894
Committed for:					
Code enforcement/defense	1,307,772	-	-	-	1,307,772
Assigned for:					
Budget stabilization	-	-	-	-	-
Other	-	-	-	89,129	89,129
Unassigned	6,269,943	-	-	(485,140)	5,784,803
Total fund balances	7,627,791	4,252,709	15,582,543	4,397,880	31,860,923
Total liabilities, deferred inflows of resources and fund balances	\$ 9,208,689	\$ 4,661,584	\$ 15,853,710	\$ 7,976,445	\$ 37,700,428

See notes to financial statements

CITY OF FREMONT, NEBRASKA
RECONCILIATION OF THE BALANCE SHEET -
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

Total fund balances - governmental funds	\$	31,860,923
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Amounts reported for governmental *activities* in the
statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$60,328,248, and the accumulated depreciation is \$19,914,426.		40,413,822
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Unamortized bond discounts are not financial resources and, therefore, are not reported as assets in governmental funds.		6,924
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Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		2,653,599
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds but are deferred		1,632,130
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Long-term liabilities, including bonds and notes payable,
are not due and payable in the current period and, therefore,
are not reported as liabilities in the funds. Long-term
liabilities at year end consist of:

Compensated absences	\$ (348,239)	
Bonds and notes payable	(3,836,250)	(4,184,489)

Total net position - governmental activities	\$	72,382,909
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CITY OF FREMONT, NEBRASKA

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>General</u>	<u>Street</u>	<u>Sales Tax</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
Taxes:					
Property	\$ 4,544,478	\$ -	\$ -	\$ 239,700	\$ 4,784,178
Motor vehicle	-	451,668	-	-	451,668
TIF payments	-	-	-	254,511	254,511
Sales tax	-	-	5,681,535	-	5,681,535
Payments in lieu of taxes	10,274	-	-	533	10,807
Franchise	266,951	-	-	-	266,951
Business	953,193	-	-	154,465	1,107,658
Intergovernmental	527,949	2,379,099	-	1,458,478	4,365,526
Keno	-	-	-	535,654	535,654
Charges for services	1,432,122	44,727	47,908	285,992	1,810,749
Donations	14,264	-	-	78,083	92,347
Interest income	10,068	29,368	40,749	31,576	111,761
Other income	25,921	2,427	-	14,716	43,064
Total revenues	<u>7,785,220</u>	<u>2,907,289</u>	<u>5,770,192</u>	<u>3,053,708</u>	<u>19,516,409</u>
EXPENDITURES					
General government	2,454,898	-	10,346	1,206,810	3,672,054
Public safety	7,132,478	-	-	1,425,267	8,557,745
Public works	456,453	3,864,070	-	387,959	4,708,482
Environment and leisure	3,553,535	-	-	453,926	4,007,461
Employee insurance	164,650	-	-	-	164,650
Principal payments on debt	-	-	-	236,000	236,000
Interest on long-term debt	-	-	-	88,685	88,685
Total expenditures	<u>13,762,014</u>	<u>3,864,070</u>	<u>10,346</u>	<u>3,798,647</u>	<u>21,435,077</u>
Excess (deficiency) of revenues over expenditures	<u>(5,976,794)</u>	<u>(956,781)</u>	<u>5,759,846</u>	<u>(744,939)</u>	<u>(1,918,668)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	8,528,435	1,189,460	-	609,749	10,327,644
Transfers out	(808,969)	-	(5,900,493)	(1,172,758)	(7,882,220)
Net other sources and uses	<u>7,719,466</u>	<u>1,189,460</u>	<u>(5,900,493)</u>	<u>(563,009)</u>	<u>2,445,424</u>
Net change in fund balances	<u>1,742,672</u>	<u>232,679</u>	<u>(140,647)</u>	<u>(1,307,948)</u>	<u>526,756</u>
Fund balances - September 30, 2012, as originally reported	6,182,007	4,037,465	15,268,853	5,753,644	31,241,969
Restatement of fund balances	(296,888)	(17,435)	454,337	(47,816)	92,198
Fund balances - September 30, 2012, as restated	<u>5,885,119</u>	<u>4,020,030</u>	<u>15,723,190</u>	<u>5,705,828</u>	<u>31,334,167</u>
Fund balances - September 30, 2013	<u>\$ 7,627,791</u>	<u>\$ 4,252,709</u>	<u>\$ 15,582,543</u>	<u>\$ 4,397,880</u>	<u>\$ 31,860,923</u>

See notes to financial statements

CITY OF FREMONT, NEBRASKA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Total net change in fund balances - governmental funds	\$ 526,756
Amounts reported for governmental <i>activities</i> in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay (\$3,670,065) and capital lease principal payments (\$3,894) exceed depreciation expense (\$1,712,800) and disposal of capital assets (\$46,283) in the period.	
	1,914,876
Bond fees are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the lives of the related bonds as amortization expense. This is the amount by which capitalized bond fees (\$0) are exceeded by amortization expense (\$540) in the period.	
	(540)
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The net revenue (expense) of the Internal Service Fund is reported with governmental activities in the statement of activities.	
	128,436
TIF proceeds and payments are reported as revenue and expenses in the governmental funds, but are reported as notes receivable and payable in the statement of net position.	
	(3,591)
The change in noncurrent compensated absences is reported as an expense in the statement of net assets. Noncurrent compensated absences are not reported in the governmental funds.	
	(12,914)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
	458,433
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	
	236,000
Change in net position of governmental activities	\$ 3,247,456

See notes to financial statements

CITY OF FREMONT, NEBRASKA
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
SEPTEMBER 30, 2013

	Enterprise Funds						Internal Service Fund
	Electric Fund	Water Fund	Sewer Fund	Gas Fund	Waste Transfer Fund	Total	
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 11,453,039	\$ 812,025	\$ 2,217,068	\$ 2,199,316	\$ 315,299	\$ 16,996,747	\$ 828,011
Investments	11,562,944	-	1,213,572	2,948,800	350,000	16,075,316	2,200,000
Receivables:							
Accounts, net of allowance for doubtful accounts	1,778,481	280,494	141,125	216,624	157,045	2,573,769	4,142
Unbilled revenue	1,958,375	229,401	303,271	542,593	-	3,033,640	-
Due from other funds	39,987	8,800	1,039	1,302	1,857	52,985	-
Due from other governments	339,450	-	-	-	-	339,450	-
Interest	91,252	1,683	8,269	12,540	3,199	116,943	1,468
Inventory	6,563,150	320,530	135,089	1,771,991	-	8,790,760	-
Prepaid expenses	97,253	18,340	18,341	39,035	-	172,969	-
Total current assets	33,883,931	1,671,273	4,037,774	7,732,201	827,400	48,152,579	3,033,621
Noncurrent assets:							
Restricted cash and cash equivalents	8,906,052	674,337	-	-	-	9,580,389	-
Restricted investments	4,385,856	375,000	386,428	51,200	-	5,198,484	-
Unamortized bond discount	149,379	12,755	10,779	2,310	-	175,223	-
Unamortized bond insurance	79,123	19,670	14,995	2,832	-	116,620	-
Capital assets:							
Land	2,086,695	1,890,618	143,803	116,340	-	4,237,456	-
Construction in progress	3,241,354	26,876	1,802	75,467	-	3,345,499	-
Depreciable capital assets	136,114,513	37,894,061	48,407,220	14,954,746	7,326	237,377,866	-
Less accumulated depreciation	(84,198,889)	(13,672,929)	(20,909,242)	(9,604,669)	(7,326)	(128,393,055)	-
Total noncurrent assets	70,764,083	27,220,388	28,055,785	5,598,226	-	131,638,482	-
Total assets	104,648,014	28,891,661	32,093,559	13,330,427	827,400	179,791,061	3,033,621
DEFERRED OUTFLOWS OF RESOURCES							
Total deferred outflows of resources	-	-	-	-	-	-	-
LIABILITIES							
Current liabilities:							
Accounts payable	1,846,116	27,838	190,109	528,614	125,583	2,718,260	2,915
Due to other funds	3,393	5,226	443	-	-	9,062	-
Accrued payroll and vacation	641,125	36,312	78,270	96,347	3,753	855,807	-
Sales tax payable	205,763	20	-	139	1	205,923	-
Accrued interest payable	252,613	44,769	8,840	990	-	307,212	-
Unearned revenue	318,253	-	-	-	-	318,253	-
Customer deposits	441,546	500	-	-	-	442,046	-
Claims liability	2,460	-	-	-	-	2,460	377,107
Current portion of long-term obligations	1,310,075	538,706	259,806	34,663	-	2,143,250	-
Total current liabilities	5,021,344	653,371	537,468	660,753	129,337	7,002,273	380,022
Noncurrent liabilities:							
Fly ash liability	266,584	-	-	-	-	266,584	-
Compensated absences	463,270	39,694	58,576	136,293	-	697,833	-
Unamortized bond premium	530,618	58,958	-	-	-	589,576	-
Noncurrent portion of long-term obligations	27,866,206	7,495,568	2,657,935	425,291	-	38,445,000	-
Total noncurrent liabilities	29,126,678	7,594,220	2,716,511	561,584	-	39,998,993	-
Total liabilities	34,148,022	8,247,591	3,253,979	1,222,337	129,337	47,001,266	380,022
DEFERRED INFLOWS OF RESOURCES							
Total deferred inflows of resources	-	-	-	-	-	-	-
NET POSITION							
Net investment in capital assets	36,973,444	18,104,352	24,725,842	5,081,930	-	84,885,568	-
Restricted for:							
Construction	8,906,052	-	-	-	-	8,906,052	-
Debt service	3,885,856	1,049,337	386,428	51,200	-	5,372,821	-
Fly ash disposal	500,000	-	-	-	-	500,000	-
Unrestricted	20,234,640	1,490,381	3,727,310	6,974,960	698,063	33,125,354	2,653,599
Total net position	\$ 70,499,992	\$ 20,644,070	\$ 28,839,580	\$ 12,108,090	\$ 698,063	\$ 132,789,795	\$ 2,653,599

See notes to financial statements.

CITY OF FREMONT, NEBRASKA

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - PROPRIETARY FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Enterprise Funds						Internal Service Fund
	Electric Fund	Water Fund	Sewer Fund	Gas Fund	Waste Transfer Fund	Total	
Operating revenues:							
Charges for services	\$ 33,472,198	\$ 3,090,195	\$ 4,059,614	\$ 15,369,974	\$ 1,123,383	\$ 57,115,364	4,304,881
Contributions from other funds						-	1,347,349
Other revenue	127,211	136,657	53,125	-	-	316,993	-
Total operating revenues	<u>33,599,409</u>	<u>3,226,852</u>	<u>4,112,739</u>	<u>15,369,974</u>	<u>1,123,383</u>	<u>57,432,357</u>	<u>5,652,230</u>
Operating expenses:							
Cost of power/gas	1,515,236	-	-	11,356,595	-	12,871,831	-
Production	19,375,686	385,144	1,687,287	-	-	21,448,117	-
Distribution	2,539,791	632,918	356,815	1,216,795	1,430,638	6,176,957	-
Customer accounting and collections	1,453,153	442,365	464,242	897,755	(80)	3,257,435	-
Administrative and general	188,233	894	307	(8,441)	-	180,993	3,408
Payments in lieu of taxes	-	-	-	-	-	-	-
Employee insurance	-	-	-	-	-	-	5,017,226
Workers' compensation	-	-	-	-	-	-	514,049
Depreciation	2,955,877	884,357	1,277,733	480,313	192	5,598,472	-
Amortization	6,274	1,018	1,330	227	-	8,849	-
Total operating expenses	<u>28,034,250</u>	<u>2,346,696</u>	<u>3,787,714</u>	<u>13,943,244</u>	<u>1,430,750</u>	<u>49,542,654</u>	<u>5,534,683</u>
Operating income (loss)	<u>5,565,159</u>	<u>880,156</u>	<u>325,025</u>	<u>1,426,730</u>	<u>(307,367)</u>	<u>7,889,703</u>	<u>117,547</u>
Nonoperating revenues (expenses):							
Interest income	145,991	3,648	13,128	23,281	2,864	188,912	10,889
Interest expense	(491,721)	(271,999)	(103,976)	(13,012)	-	(880,708)	-
Gain (loss) on sale of assets	(162,104)	(12,708)	(8,408)	(19,842)	-	(203,062)	-
Grant revenue	141,456	3,173	-	-	-	144,629	-
Contributed capital	366	3,735	169,394	1,366	-	174,861	-
Total nonoperating revenues (expenses)	<u>(366,012)</u>	<u>(274,151)</u>	<u>70,138</u>	<u>(8,207)</u>	<u>2,864</u>	<u>(575,368)</u>	<u>10,889</u>
Income (loss) before interfund transfers	<u>5,199,147</u>	<u>606,005</u>	<u>395,163</u>	<u>1,418,523</u>	<u>(304,503)</u>	<u>7,314,335</u>	<u>128,436</u>
Interfund transfers:							
Transfer from other funds	291,490	217,925	124,514	-	463,947	1,097,876	-
Transfer to other funds	(2,397,600)	(11,175)	(161,175)	(973,350)	-	(3,543,300)	-
Net transfers	<u>(2,106,110)</u>	<u>206,750</u>	<u>(36,661)</u>	<u>(973,350)</u>	<u>463,947</u>	<u>(2,445,424)</u>	<u>-</u>
Change in net position	<u>3,093,037</u>	<u>812,755</u>	<u>358,502</u>	<u>445,173</u>	<u>159,444</u>	<u>4,868,911</u>	<u>128,436</u>
Net position - September 30, 2012 as originally reported	67,835,943	20,064,077	28,567,730	11,676,895	538,619	128,683,264	2,525,163
Restatement	<u>(428,988)</u>	<u>(232,762)</u>	<u>(86,652)</u>	<u>(13,978)</u>		<u>(762,380)</u>	
Net position - September 30, 2012 as restated	<u>67,406,955</u>	<u>19,831,315</u>	<u>28,481,078</u>	<u>11,662,917</u>	<u>538,619</u>	<u>127,920,884</u>	<u>2,525,163</u>
Net position - September 30, 2013	<u>\$ 70,499,992</u>	<u>\$ 20,644,070</u>	<u>\$ 28,839,580</u>	<u>\$ 12,108,090</u>	<u>\$ 698,063</u>	<u>\$ 132,789,795</u>	<u>\$ 2,653,599</u>

See notes to financial statements.

CITY OF FREMONT, NEBRASKA

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS, Continued

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Enterprise Funds	
	Electric <u>Fund</u>	Water <u>Fund</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 5,565,159	\$ 880,156
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,955,877	884,357
Amortization expense	6,274	1,018
Change in assets and liabilities:		
Accounts receivable and unbilled revenue	(108,973)	(9,127)
Inventories	91,538	36,085
Prepaid expenses	(1,139)	(830)
Accounts payable	357,467	(199,537)
Accrued payroll and vacation	65,905	7,054
Accrued compensated absences	(5,842)	2,667
Other accrued expenses	15,172	4
Customer deposits	375,499	-
Claims liability	1,048	-
Net cash provided (used) by operating activities	<u>\$ 9,317,985</u>	<u>\$ 1,601,847</u>

See notes to financial statements

Enterprise Funds				Internal
Sewer Fund	Gas Fund	Waste Transfer Fund	Total	Service Fund
\$ 325,025	\$ 1,426,730	\$ (307,367)	\$ 7,889,703	\$ 117,547
1,277,733	480,313	192	5,598,472	-
1,330	227	-	8,849	-
85,106	7,580	(81,105)	(106,519)	4,044
10,141	208,605	-	346,369	-
(831)	(1,696)	-	(4,496)	-
(3,501)	98,857	24,491	277,777	2,915
(840)	7,383	(1,692)	77,810	-
(20,039)	(751)	-	(23,965)	-
-	(104)	(46)	15,026	(132,432)
-	-	-	375,499	-
-	-	-	1,048	-
<u>\$ 1,674,124</u>	<u>\$ 2,227,144</u>	<u>\$ (365,527)</u>	<u>\$ 14,455,573</u>	<u>\$ (7,926)</u>

See notes to financial statements

CITY OF FREMONT, NEBRASKA

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Enterprise Funds	
	Electric Fund	Water Fund
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 33,866,984	\$ 3,217,725
Receipts from other funds	-	-
Payments to suppliers	(16,351,447)	(686,926)
Payments to employees	(8,197,552)	(928,952)
Net cash provided (used) by operating activities	9,317,985	1,601,847
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers from other funds	291,490	217,925
Transfers to other funds	(2,397,600)	(11,175)
Interfund loans	787,277	(4,225)
Net cash provided (used) by noncapital financing activities	(1,318,833)	202,525
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of property and equipment	(4,640,098)	(553,399)
Proceeds from capital grant	7,912	3,173
Proceeds from issuance of capital debt, (net of issuance costs)	9,924,093	-
Principal payments on capital debt	(827,609)	(699,518)
Interest paid on capital debt	(612,152)	(294,059)
Increase in fly ash liability	24,587	-
Net cash provided (used) by capital and related financing activities	3,876,733	(1,543,803)
CASH FLOWS FROM INVESTING ACTIVITIES:		
(Increase) decrease in investments	(746,000)	-
Interest received on investments	119,412	3,180
Net cash provided (used) by investing activities	(626,588)	3,180
Increase (decrease) in cash and cash equivalents	11,249,297	263,749
Cash and cash equivalents - beginning of the year	9,109,794	1,222,613
Cash and cash equivalents - end of the year	\$ 20,359,091	\$ 1,486,362
Composition of cash and cash equivalents:		
Cash and cash equivalents	\$ 11,453,039	\$ 812,025
Restricted cash and cash equivalents	8,906,052	674,337
Total cash and cash equivalents	\$ 20,359,091	\$ 1,486,362

See notes to financial statements

Enterprise Funds				Internal Service Fund
Sewer Fund	Gas Fund	Waste Transfer Fund	Total	
\$ 4,197,845	\$ 15,377,554	\$ 1,042,278	\$ 57,702,386	\$ -
-	-	-	-	5,656,275
(1,097,874)	(11,405,306)	(1,311,830)	(30,853,383)	(5,664,201)
(1,425,847)	(1,745,104)	(95,975)	(12,393,430)	-
<u>1,674,124</u>	<u>2,227,144</u>	<u>(365,527)</u>	<u>14,455,573</u>	<u>(7,926)</u>
124,514	-	463,947	1,097,876	-
(161,175)	(973,350)	-	(3,543,300)	-
(786,389)	(2,589)	873	(5,053)	-
<u>(823,050)</u>	<u>(975,939)</u>	<u>464,820</u>	<u>(2,450,477)</u>	<u>-</u>
(487,893)	(288,990)	-	(5,970,380)	-
-	-	-	11,085	-
-	-	-	9,924,093	-
(261,887)	(33,996)	-	(1,823,010)	-
(109,237)	(12,851)	-	(1,028,299)	-
-	-	-	24,587	-
<u>(859,017)</u>	<u>(335,837)</u>	<u>-</u>	<u>1,138,076</u>	<u>-</u>
-	-	-	(746,000)	(750,000)
9,307	18,483	63	150,445	10,453
<u>9,307</u>	<u>18,483</u>	<u>63</u>	<u>(595,555)</u>	<u>(739,547)</u>
1,364	933,851	99,356	12,547,617	(747,473)
<u>2,215,704</u>	<u>1,265,465</u>	<u>215,943</u>	<u>14,029,519</u>	<u>1,575,484</u>
<u>\$ 2,217,068</u>	<u>\$ 2,199,316</u>	<u>\$ 315,299</u>	<u>\$ 26,577,136</u>	<u>\$ 828,011</u>
\$ 2,217,068	\$ 2,199,316	\$ 315,299	\$ 16,996,747	\$ 828,011
-	-	-	9,580,389	-
<u>\$ 2,217,068</u>	<u>\$ 2,199,316</u>	<u>\$ 315,299</u>	<u>\$ 26,577,136</u>	<u>\$ 828,011</u>

See notes to financial statements

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
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CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Fremont, Nebraska (the “City”) are prepared in accordance with generally accepted accounting principles (“GAAP”). The City’s reporting entity applies all relevant Governmental Accounting Standards Board (“GASB”) pronouncements.

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this Note.

1. Financial Reporting Entity

The City of Fremont, Nebraska, was incorporated in 1871. The City operates under a Mayor-Council form of government with an elected Mayor and an elected legislative body, Council, composed of eight members. The Mayor is elected at large for a four-year term, and the eight members of the City Council are elected, two from each of four wards, on alternating four-year terms. The administration of the City government is performed under the direction of the Mayor by the City Administrator. Services provided to residents include public safety; highways and streets; planning and zoning; parks; recreation; urban development; electric, water and sanitary sewer systems; gas; waste transfer and general administrative services.

These financial statements present the financial statements of the City as the primary government. In determining its reporting entity, the City has considered all potential component units for which it is financially accountable, including other organizations which are fiscally dependent on the City, or the significance of their relationship with the City are such that exclusion would make the financial statements misleading or incomplete. The GASB has set forth criteria to be considered in determining financial accountability, which was used in making this evaluation. The City has no potential component units to include in its reporting entity.

2. Basis of Presentation

Government-wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. Each major fund is displayed in a separate column and the remaining funds are aggregated and reported as other governmental or proprietary funds.

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

2. Basis of Presentation, Continued

The City reports the following fund types:

Governmental Funds

General Fund

The General Fund is the primary operating fund of the City and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of financial resources for the payment of interest and principal on the general long-term debt of the City other than debt service payments made by enterprise funds. Ad valorem taxes are used for the payment of principal and interest on the City's general obligation bonds.

Capital Projects Fund

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

Internal Service Funds

The internal service funds account for activities that provide goods and services to other funds, departments or agencies of the primary government and its component units on a cost-reimbursement basis.

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

2. Basis of Presentation, Continued

Major and Non-major Funds

The City reports the following major and non-major funds:

<u>Fund</u>	<u>Brief Description</u>
<i>Major:</i>	
Governmental:	
General	See above for description.
Street	The Street Fund is a Special Revenue Fund that accounts for the City's share of highway allocation from the State of Nebraska.
Sales Tax	The Sales Tax Fund is a Special Revenue Fund that accounts for local sales tax collected.
Proprietary:	
Enterprise:	
Electric, Water, Sewer, Gas, and Waste Transfer	See above for description.
Internal Service:	
Insurance	Accounts for the workers' compensation, and health insurance, and other programs for all governmental-fund-type City operations.
<i>Non-major:</i>	
Governmental:	
Debt Service	See above for description.
Capital Projects	See above for description.
Special Revenue:	
Municipal Transit	Accounts for Federal and State grant funds used for bus service.
Paving and Sidewalk Districts	Accounts for the collection of special assessments on various paving and sidewalk districts.
Park Special Projects	Accounts for park fees and charges to be used for park special projects.
Downtown Improvement District	Accounts for improvements and maintenance of downtown business area using occupation taxes.

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

2. Basis of Presentation, Continued

Major and Non-major Funds, Continued

<u>Fund</u>	<u>Brief Description</u>
<i>Non-major, continued:</i>	
Governmental, continued:	
Special Revenue, continued:	
Public Use Property Special Projects	Accounts for donations for public use property special projects.
On-Street Parking	Accounts for improvements and maintenance of on-street parking area using parking fees.
Keno Fund	Accounts for the City's share of the Keno gaming proceeds.
CDBG Fund	Accounts for revolving loans funded by CDBG grants.
Weatherization EDA (HUD)	Accounts for weatherization revolving loans funded by HUD grants.
Economic Enhancement	Accounts for economic enhancement programs of the City.
Airport Fund	Accounts for the operation and maintenance of the municipal airport.
Enhanced and Wireless 911	Accounts for the per-line telephone surcharge and per-line cell phone surcharge for the emergency communications system.
Drug Task Force	Accounts for Federal grant proceeds and payments from surrounding governmental entities under an interlocal agreement to combat drug use in Fremont and surrounding communities.
Community Development Agency	Accounts for the resources for payment of principal and interest on tax increment financing bonds issued by the Community Development Agency of the City of Fremont. These bonds were issued to provide long-term financing for the several development areas. These bonds are payable only from real estate taxes on certain property located within these plan areas and do not constitute general obligations of the Agency or the City.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

3. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Government-wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The City considers revenues are available if they are collected within sixty days of the end of the fiscal period. Property taxes, sales taxes, franchise taxes, licenses, and interested associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Investments

For the purpose of the Statement of Net Position, “cash and cash equivalents” include all demand accounts and savings accounts. For the purpose of the proprietary fund Statement of Cash Flows, “cash and cash equivalents” include all cash on hand, demand accounts, savings accounts, and equity in pooled cash which has an original maturity of three months or less. The County Treasurer’s cash represents revenues collected not yet remitted to the City.

Investments are reported at fair value. Fair value is based on quoted market price. Additional cash and investment disclosures are presented in Notes B2, C1, and D2.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance, Continued

Receivables

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include special assessments and property taxes. Business-type activities report utility billings as their major receivables.

In the fund financial statements, receivables in governmental funds include revenue accruals such as special assessments and property taxes, since they are usually both measurable and available. Proprietary fund receivables consist of all revenues earned at year end and not yet received. Utility accounts receivable compose the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

Notes Receivable

Notes receivable include long-term loans made to local businesses and citizens using revolving loan funds from Community Development Block Grants through the State of Nebraska, as well as other economic development based loans of LB840 revolving loan funds or Economic Enhancement funds of the City to qualifying businesses. Some loans are forgivable when certain performance-based conditions are met. Loans are shown net of an allowance for uncollectible amounts. Tax Increment Financing ("TIF") notes receivable are recorded at the lesser of the present value of the anticipated revenue stream or the actual TIF bond payable amount.

Due from Other Governments

The total due from other governments includes the following amounts:

<u>Fund</u>	<u>Amount</u>	<u>Service</u>
General	\$ 41,027	SRO reimbursement/ Grant reimbursement/ Library Commission payments
Street	1,790	Grant reimbursement/ Motor Vehicle/Gas Tax
Sales tax	959,210	Sales Tax
Municipal transit	12,219	Operating grant from the State
CDBG Fund	40,575	Grant reimbursement
Drug Task Force	4,244	Grant reimbursement
Wireless 911	195,920	Grant reimbursement
Special Projects	30,500	Grant reimbursement
Electric fund	<u>339,450</u>	Capital grant reimbursement, FEMA
Total	<u>\$1,624,935</u>	

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance, Continued

Inventory

All inventories are valued at average cost, except natural gas, which is valued at cost using the first-in/first-out ("FIFO") method.

Restricted Assets

Restricted assets include cash and investments that are legally restricted as to their use. The primary restricted assets are related to debt service and proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, capital assets are capitalized and reported on the Statement of Net Position. The City has a \$5,000 capitalization threshold. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation. The City has elected the depreciation approach for reporting infrastructure.

Depreciation of general capital assets and all proprietary capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The ranges of estimated useful lives by type of asset are as follows:

Buildings	20-50 years
Improvements	10-50 years
Machinery and equipment	3-20 years
Utility system	25-50 years

The cost of normal maintenance, preservation, and repairs that do not add to the value of the assets or materially extend the assets' lives are not capitalized.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance, Continued

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This represents a consumption of net position that applies to future period(s) and will not be recognized as an outflow of resources (as either an expense or expenditure) until that period. The City currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that period. The City has two items that qualify for reporting in this category: (1) Unavailable revenue received after the availability period. This includes property taxes plus other local taxes and fees received after 60 days. They are reported as deferred inflows on the governmental funds balance sheet and will be recognized as revenue next year. (2) Unavailable revenue relating to loans.

Compensated Absences

Accumulated vacation leave related to the City's governmental funds is recorded as an expenditure and a fund liability as the amount is generally used within one year. The City's policies regarding unused sick time permit employees to accumulate a portion of earned but unused sick leave. For employees with 20 years of service and a minimum of 300 unused sick hours, 40 percent of the unused hours are accrued up to a maximum of 480 hours per employee. The liability for these compensated absences is recorded as long-term debt in the government-wide statements. In the fund financial statements governmental funds do not report the compensated absence liability for sick leave since it is not payable from expendable available financial resources. As the paid vacation and sick leave accrue to employees paid out of the proprietary funds, an expense and a liability are recorded in those funds.

Long-term Debt, Deferred Debt Expense, and Bond Discounts/Premiums

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In government-wide and proprietary financial statements, outstanding debt is reported as a liability. Bond discounts or premiums and the difference between the reacquisition price and the net carrying value of refunded debt are capitalized and amortized over the terms of the respective bonds using the method that approximates the effective interest method. The long-term debt consists primarily of bonds and notes payable and a fly ash liability.

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance, Continued

Long-term Debt, Deferred Debt Expense, and Bond Discounts/Premiums, Continued

Fund Financial Statements

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period and payment of principal is reported as expenditures.

Net Position Flow Assumption

Government-wide Statements

Net position is classified and displayed in three components:

- a. Net invested in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net invested in capital assets.”

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Balance Flow Assumption

Fund balances are divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Non-spendable – Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws or externally imposed conditions by grantors or creditors.

Committed – Amounts that can be used only for specific purposes determined by a formal action by the City Council through an ordinance or resolution.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance, Continued

Fund Balance Flow Assumption, Continued

Assigned – Amounts that are designated by the Mayor for a specific purpose, but are not spendable until a budget ordinance is passed by the City Council.

Unassigned – All amounts not included in other spendable classifications.

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report for each category of fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

5. Revenues, Expenditures, and Expenses

Sales and Use Tax

The City presently levies a one-and-one-half-cent sales tax on taxable sales within the City. The sales tax is to be used for the following purposes:

- 1/2% – 60 percent for infrastructure and 40 percent for public safety
- 1/2% – for property tax relief
- 1/2% – divided in equal thirds for economic development, street improvements, and public safety

The sales tax is collected by the Nebraska Department of Revenue and remitted to the City in the month following receipt. The Nebraska Department of Revenue receives the sales tax approximately one month after collection by vendors.

Sales taxes collected by the State in September and October (which represents sales for August and September) and received by the City in October and November have been accrued and are included under the caption "Due from other governments."

Property Taxes

The City has the power to levy taxes each year sufficient to pay any judgment existing against the City, the interest on bonded debt, and the principal on bonded debt maturing during the fiscal year or within six months thereafter, as well as taxes authorized by state law.

The tax levies for all political subdivisions in Dodge County are certified by the County Board on or before October 15. Real estate taxes are due on December 31 and attach as an enforceable lien and become delinquent in two equal installments on May 1 and September 1. Personal property taxes are due in the same manner as real estate taxes. Delinquent taxes bear 14 percent interest.

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

5. Revenues, Expenditures, and Expenses, Continued

Property Taxes, Continued

Property taxes levied for 2012-2013 are recorded as revenue when expected to be collected within 60 days after September 30, 2013. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually. Property taxes expected to be collected after 60 days are recorded as unavailable revenue on the fund balance sheets.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental funds – by character and function

Proprietary fund – by operating and non-operating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

Interfund Transfers

Permanent reallocation of resources between funds of the reporting entity is classified as transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

By its nature as a local government unit, the City is subject to various federal, state, and local laws and contractual regulations. An analysis of the City's compliance with significant laws and regulations and demonstration of its stewardship over City resources follows:

1. Fund Accounting Requirements

The City complies with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include: General, Special Revenue, and Debt Service Funds.

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, CONTINUED

2. Deposit Laws and Regulations

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance or with U.S. Treasury and U.S. agency securities having an aggregate value at least equal to the amount of the deposits. The City's cash deposits, including certificates of deposit, are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000 per participating financial institution. Any cash deposits or certificates of deposit in excess of the FDIC limits are insured by collateral held by the pledging institution in the City's name.

3. Revenue Restrictions

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources are described in Note A2 for the various funds.

4. Debt Restrictions and Covenants

Bonds Payable

The various bond ordinances relating to the bonds payable contain some restrictions or covenants that are financial-related. These include covenants such as debt service coverage requirements and required reserve account balances. The City is in compliance with the bond restrictions and covenants.

5. Budgetary Data

The City is required by state laws to adopt annual budgets for all fund types. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

The Nebraska Budget Act provides the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditure and/or tax levy limitations.

The City follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

- a. On or before August 1, the City prepares a budget for the fiscal year commencing October 1. The budget includes proposed expenditures and resources available.
- b. The budget is published with subsequent public hearings to obtain taxpayer comments.
- c. Prior to September 20, the City Council adopts the budget, which is then filed with the appropriate state and county officials.
- d. Total expenditures may not legally exceed total appropriations. The legal level of budgetary control is by fund type and any revisions require council approval.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, CONTINUED

5. Budgetary Data, Continued

- e. The County Clerk certifies a preliminary property tax levy for each fund of the City which levied property taxes in the county the previous year based on the combined valuation and amount required for the City the prior year. The preliminary levy becomes the final levy unless the governing board passes, by a majority vote, a resolution setting the levy at a different amount.
- f. The property tax requirements resulting from the budget process are utilized by the County Assessor to establish the tax levy. Taxes are levied annually on or before October 15. Real property taxes and personal property taxes are due December 31 with the first half delinquent May 1 and the second half delinquent September 1.
- g. Appropriations lapse at the end of the fiscal year, except for capital improvement appropriations and certain encumbrances against operating budgets.
- h. The City of Fremont adopts a budget by ordinance for all fund types.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS

The following notes present detail information to support the amounts reported in the basic financial statements for the City's various assets, liabilities, deferred outflows/inflows of resources, net position/fund balances, revenues and expenditures/expenses.

1. Cash and Investments

The City's policies regarding deposits of cash are discussed in Note A4 and the City's policies regarding risk management over deposits and investments are discussed in Note D2. The City's cash deposits and investments are with institutions insured by the Federal Deposit Insurance Corporation ("FDIC") and other collateral. At September 30, 2013, the bank balance of the City's deposits and investments were fully-insured or collateralized.

Reconciliation to Government-wide Statement of Net Position:

Cash and cash equivalents –	
Unrestricted	\$ 39,763,258
Restricted	9,580,389
Investments –	
Unrestricted	27,220,996
Restricted	<u>5,198,484</u>
Total	<u>\$ 81,763,127</u>

The majority of the business-type restricted assets, \$8,906,052, relates to bond proceeds for a construction project, as well as \$5,372,821 relating to debt service reserves required by bond agreements. The remaining \$500,000 restricted investment is restricted to cover fly ash closure costs.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED

2. Accounts Receivable

Accounts receivable of the business-type activities consists of utilities receivables. Accounts receivable of the governmental activities consist of ambulance (53.9 percent), cable franchise tax (15.5 percent), Keno proceeds (13.2 percent), general fund fees assessed (8 percent), and other (9.4 percent) receivables. Receivables detailed at September 30, 2013, are as follows:

	Governmental <u>Activities</u>	Business-type <u>Activities</u>	<u>Total</u>
Accounts receivable	\$ 611,538	\$ 3,112,097	\$3,723,635
Allowance for doubtful accounts	<u>(202,633)</u>	<u>(538,328)</u>	<u>(740,961)</u>
Net accounts receivable	<u>\$ 408,905</u>	<u>\$ 2,573,769</u>	<u>\$2,982,674</u>

3. Notes Receivable

Notes receivable at September 30, 2013, consist of the following:

General Fund:

\$37,397 note receivable issued to Fremont Housing Authority on October 1, 2003. The non-interest-bearing note is due in 15 annual installments of \$2,493 commencing December 15, 2004, through December 15, 2018.

\$ 14,959

Sales Tax Fund:

LB840 Notes Receivable –

\$50,000 note issued June 23, 2004 to Southwark Metal Manufacturing Company. The non-interest-bearing loan is due in 60 quarterly installments of \$833 commencing December 1, 2004 through September 1, 2019.

20,000

\$150,000 note issued November 7, 2008 to Merritt Equipment, Inc.; performance-based loan at zero percent interest and forgivable November 7, 2013 if job creation and maintenance requirements are met.

150,000

\$550,197 note receivable issued to Fremont Public Schools April 1, 2004 under the Interlocal Agreement for Johnson Lake property improvements. The note bears interest of four percent and is due in 20 semiannual installments of \$33,648 commencing November 1, 2004 through April 1, 2014.

65,330

Total Sales Tax Fund notes receivable

235,330

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED

3. Notes Receivable, Continued

Economic Enhancement Fund:

\$100,000 note receivable issued October 22, 2012 to Sycamore Leaf Solutions, LLC. The performance-based loan at zero percent interest and is forgivable over the five-year life of the loan based on certain benchmarks. \$ 100,000

\$100,000 note receivable issued May 15, 2009 to Horizon Biofuels, Inc. The note is zero percent interest payable and is due in 60 monthly installments of \$1,666 commencing July 1, 2009 through June 1, 2014. 15,000

Total Economic Enhancement Fund notes receivable 115,000

CDBG Fund:

\$145,000 note receivable issued October 1, 2000 to Kelly Industries, Inc; the note bears interest of five percent and is due in 144 monthly installments of \$1,341 commencing November 1, 2000 through October 1, 2012. 5,488

\$250,000 note receivable issued June 23, 2004 to Southwark Metal Manufacturing Company. The non-interest-bearing loan is due in 60 quarterly installments of \$4,167 commencing December 1, 2004 through September 1, 2019. 100,000

\$100,000 note receivable issued November 8, 2011 to Ready Tech Go. The note is non-interest-bearing and is due in 60 monthly installments of \$1,667 commencing December 1, 2011 through November 1, 2016. 63,333

\$150,000 note receivable issued September 27, 2006 to RK Aerials LLC. The note is non-interest-bearing and is due in 84 monthly installments of \$1,786 commencing the first month after completion of the loan drawdown. 14,286

\$600,000 note receivable issued February 18, 2011 to Hero Automotive LLC; Performance-based loan at zero percent interest and forgivable February 18, 2016 if job creation and maintenance and location requirements are met. Borrow has been in default and receivable has been reduced to expected collected amount 243,013

Total CDBG Fund notes receivable 426,120

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED

3. Notes Receivable, Continued

Weatherization EDA (HUD) Fund:

\$117,483 note advances issued during the year ended September 30, 2013 to two Fremont residents under CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period. \$ 41,595

\$117,483 note receivables issued during the year ended September 30, 2013 to seven Fremont residents under four CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period. 115,395

\$40,540 note receivables issued during the year ended September 30, 2013 to two Fremont residents under CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period. 38,671

\$25,000 note receivable issued January 25, 2012 to a Fremont resident under a CDBG weatherization loan. The loan will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period. 21,042

\$33,265 note receivables issued during the year ended September 30, 2012 to two Fremont residents under CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period. 29,383

\$77,990 note receivables issued during the year ended September 30, 2011 to eight residents of Fremont under five CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period. 61,009

\$15,597 note receivable issued October 27, 2010 to a Fremont resident under a CDBG weatherization loan. The loan will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period. 11,178

\$64,153 note receivables issued during the year ended September 30, 2010 to four residents of Fremont under a CDBG weatherization loan. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period. 45,086

\$64,395 note receivables issued January 28, 2010 to four Fremont residents under CDBG weatherization loans. The loans will be non-interest-bearing and will be forgiven 10 percent per year over a 10-year period. 41,320

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED

3. Accounts and Notes Receivable, Continued

Weatherization EDA (HUD) Fund, Continued:

\$11,547 note receivable to a resident of Fremont under two CDBG weatherization loans dated April 9, 2009. The loans are non-interest-bearing and will be forgiven 10 percent per year over a 10-year period. \$ 6,543

\$20,000 note receivable issued October 9, 2008 to two residents of Fremont under a CDBG weatherization loan. The loan is non-interest-bearing and will be forgiven 10 percent per year over a 10-year period. 10,667

\$18,885 note receivable issued during the year ended September 30, 2008 to a resident of Fremont under a CDBG weatherization loan. Fifty percent of the loan is non-interest-bearing and is forgivable over a 10-year period, with the remaining 50 percent bearing interest at two percent. The repayable portion (\$9,423) is due in 120 monthly installments commencing September 1, 2007 through August 1, 2017. 7,628

\$12,534 note receivable issued to two residents of Fremont under a CDBG weatherization loan. The note bears interest of five percent and is due in 180 monthly installments of \$100 commencing April 1, 2004 through March 1, 2019. 5,608

\$4,685 note receivable issued to two residents of Fremont under a CDBG weatherization loan. Fifty percent of the loan is non-interest-bearing and is forgivable over a 10-year period, with the remaining 50 percent bearing interest at two percent. The repayable portion (\$2,343) is due in 120 monthly installments commencing July 1, 2007 through June 1, 2012. 879

Twenty-three housing rehab loans issued in prior years. The notes are non-interest-bearing and will be forgiven 10 percent per year over a period of 10 years. 61,243

Downtown Revitalization Loans (Inc. in Weatherization Fund)

\$229,922 note advances issued during the year ended September 30, 2013 to eleven Fremont property owners under CDBG downtown revitalization loans. The loans will be non-interest-bearing and will be forgiven after five years if the related building improvements remain in place during that time. 229,922

Total Weatherization Fund notes receivable 727,169

Total notes receivable 1,518,578

Allowance for doubtful accounts

Net notes receivable \$ 1,518,578

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED

4. Capital Assets

Capital asset activity for the year ended September 30, 2013, was as follows:

	Balance at October 1, <u>2012</u>	<u>Additions</u>	<u>Disposals</u>	<u>Reclass</u>	Balance at September 30, <u>2013</u>
<u>Governmental Activities:</u>					
Capital assets not being depreciated:					
Land	\$ 7,785,008	\$ -	\$ -	\$ 150,644	\$ 7,935,652
Construction in progress	5,908,704	2,825,035	-	(5,108,047)	3,625,692
Total capital assets not being depreciated	<u>13,693,712</u>	<u>2,825,035</u>	<u>-</u>	<u>(4,957,403)</u>	<u>11,561,344</u>
Other capital assets being depreciated:					
Infrastructure	20,701,176	26,943	-	4,383,795	25,111,914
Buildings and improvements	15,789,102	221,093	-	338,298	16,348,493
Machinery and equipment	6,824,745	596,994	(328,901)	213,659	7,306,497
Total other capital assets at historical cost	<u>43,315,023</u>	<u>845,030</u>	<u>(328,901)</u>	<u>4,935,752</u>	<u>48,766,904</u>
Less accumulated depreciation for:					
Infrastructure	(7,660,783)	(723,134)	-	-	(8,383,917)
Buildings and improvements	(6,367,998)	(461,808)	-	-	(6,829,806)
Machinery and equipment	(4,477,114)	(527,858)	282,618	21,651	(4,700,703)
Total accumulated depreciation	<u>(18,505,895)</u>	<u>(1,712,800) *</u>	<u>282,618</u>	<u>21,651</u>	<u>(19,914,426)</u>
Other capital assets, net	<u>24,809,128</u>	<u>(867,770)</u>	<u>(46,283)</u>	<u>4,957,403</u>	<u>28,852,478</u>
Governmental activities capital assets, net	<u>\$38,502,840</u>	<u>\$ 1,957,265</u>	<u>\$ (46,283)</u>	<u>\$ -</u>	<u>\$ 40,413,822</u>

* Depreciation expense was incurred by the following governmental activities:

General Fund

General government	\$ 92,590
Public safety:	
Police	83,640
Fire	86,043
Civil defense	740
Protective inspections	<u>2,643</u>
Total public safety	<u>173,066</u>

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED

4. Capital Assets, Continued

General Fund, Continued

Public works:

Civil Engineering \$ 190,922

Environment and leisure:

Culture and recreation 536,570

Total General Fund 993,148

Street Fund 559,902

Municipal Transit Fund

Environment and leisure 8,921

Airport Fund

Environment and leisure 141,083

E911 Fund

Public Safety 9,746

Total governmental activities depreciation expense \$ 1,712,800

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED

4. Capital Assets, Continued

	Balance at October 1, <u>2012</u>	<u>Additions</u>	<u>Disposals</u>	<u>Reclass</u>	Balance at September 30, <u>2013</u>
<u>Business-type Activities:</u>					
Capital assets not being depreciated:					
Land	\$ 4,237,456	\$ -	\$ -	\$ -	\$ 4,237,456
Construction in progress	2,637,096	708,403	-	-	3,345,499
Total capital assets not being depreciated	<u>6,874,552</u>	<u>708,403</u>	<u>-</u>	<u>-</u>	<u>7,582,955</u>
Other capital assets being depreciated:					
Distribution systems, buildings, and equipment	211,546,455	4,796,826	(96,197)	-	216,247,084
Machinery and equipment	15,564,185	211,398	(68,044)	(215,398)	15,492,141
Office furniture and equipment	1,856,973	173,603	(10,068)	-	2,020,508
Vehicles	3,301,266	88,863	(9,045)	237,049	3,618,133
Total other capital assets at historical cost	<u>232,268,879</u>	<u>5,270,690</u>	<u>(183,354)</u>	<u>21,651</u>	<u>237,377,866</u>
Less accumulated depreciation for:					
Distribution systems, buildings, and equipment	(107,460,447)	(4,882,605)	84,335	-	(112,258,717)
Machinery and equipment	(10,709,487)	(535,386)	44,916	204,955	(10,995,002)
Office furniture and equipment	(1,568,681)	(89,283)	8,146	-	(1,649,818)
Vehicles	(3,180,759)	(91,198)	9,045	(226,606)	(3,489,518)
Total accumulated depreciation	<u>(122,919,374)</u>	<u>(5,598,472) *</u>	<u>146,442</u>	<u>(21,651)</u>	<u>(128,393,055)</u>
Other capital assets, net	<u>109,349,505</u>	<u>(327,782)</u>	<u>(36,912)</u>	<u>-</u>	<u>108,984,811</u>
Business-type activities capital assets, net	<u>\$ 116,224,057</u>	<u>\$ 380,621</u>	<u>\$ (36,912)</u>	<u>\$ -</u>	<u>\$ 116,567,766</u>

* Depreciation expense was charged to functions as follows:

Electric	\$ 2,955,877
Water	884,357
Sewer	1,277,733
Gas	480,313
Waste transfer	<u>192</u>
Business-type activities depreciation expense	<u>\$ 5,598,472</u>

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED

5. Accounts Payable

Payables in the general, capital projects, other governmental and proprietary funds are primarily composed of payables to vendors.

6. Long-term Debt

The reporting entity's long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

Changes in Long-term Debt

The following is a summary of changes in long-term debt for the year ended September 30, 2013:

<u>Type of Debt</u>	Balance at October 1, 2012	<u>Additions</u>	<u>Deductions</u>	Balance at September 30, 2013	Amounts Due Within One Year
Governmental Activities:					
Bonds, notes and capital leases payable	\$ 4,076,144	\$ -	\$ (239,894)	\$ 3,836,250	\$ 246,000
Business-type Activities:					
Bonds, notes and capital leases payable	\$ 32,431,260	\$ 9,980,000	\$ (1,823,010)	\$ 40,588,250	\$ 2,143,250

Annual debt service requirements to maturity, including principal and interest, for long-term debt as of September 30, 2013 are as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 246,000	\$ 88,110	\$ 2,143,250	\$ 1,182,136
2015	256,000	86,648	2,160,000	1,188,480
2016	266,000	84,533	2,165,000	1,153,618
2017	276,000	81,593	2,425,000	1,111,698
2018	277,250	77,768	2,130,000	1,060,728
2019-2023	1,490,000	296,135	14,045,000	4,203,675
2024-2028	1,025,000	113,125	12,800,000	1,698,858
2029-2033	-	-	2,720,000	364,500
	<u>\$3,836,250</u>	<u>\$ 827,912</u>	<u>\$40,588,250</u>	<u>\$ 11,963,693</u>

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED

6. Long-term Debt, Continued

Governmental Activities

As of September 30, 2013, the governmental long-term liabilities consisted of the following:

Bonds and notes payable:

General obligation refunding bonds for a swimming pool with an original issue amount of \$4,165,000 was issued October 4, 2011 with interest rates ranging from 0.35 percent to 3.40 percent. Interest is due in semiannual installments on February 1 and August 1. Principal is due in annual installments commencing August 1, 2012 through August 1, 2026. \$ 3,740,000

Non-interest-bearing note payable to Nebraska Department of Aeronautics, due in monthly installments of \$1,750 through April 2018. 96,250

Total governmental long-term debt \$ 3,836,250

Current portion \$ 246,000

Noncurrent portion 3,590,250

Total \$ 3,836,250

Business-type Activities

As of September 30, 2013, the long-term debt payable from proprietary fund resources consisted of the following:

Bonds payable:

Combined utilities revenue bonds, with an original issue amount of \$9,980,000, issued August 30, 2013, interest rates ranging from 0.35 - 4.0 percent. Interest is due in semi-annual installments on January 15 and July 15. Principal is due in annual installments commencing July 15, 2014 through July 15, 2033. \$ 9,980,000

Combined utilities revenue refunding bonds, with an original issue amount of \$19,200,000, issued March 6, 2012, interest rates ranging from 0.35 - 4.0 percent. Interest is due in semi-annual installments on April 15 and October 15. Principal is due in annual installments commencing October 15, 2012 through October 15, 2026. 18,650,000

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED

6. Long-term Debt, Continued

Business-type Activities, Continued

Bonds payable, continued:

Combined utilities revenue bonds with an original issue amount of \$3,000,000 was issued September 3, 2008 interest rates ranging from 2.1 – 4.7 percent. Interest is due in semiannual installments on March 1 and September 1. Principal is due in annual installments commencing September 1, 2009 through September 1, 2028.

\$ 2,420,000

Combined utilities revenue refunding bonds with an original issue amount of \$8,460,000 was issued October 6, 2009. Interest is due in semi-annual installments on February 15 and August 15 with rates ranging from 1.0 - 4.0 percent. Principal is due in annual installments commencing August 15, 2010 through August 15, 2023.

6,015,000

Combined utilities revenue refunding bonds with an original issue amount of \$3,955,000 was issued July 19, 2011. Interest is due in semi-annual installments on March 1 and September 1 with rates ranging from 0.55 – 3.8.0 percent. Principal is due in annual installments commencing September 1, 2012 through September 1, 2025.

3,450,000

Total bonds payable 40,515,000

Notes payable:

The City signed a promissory note on December 10, 2003 with two individuals for the purchase of 95 acres of land. The note is for \$732,500 and is payable in 10 annual installments of \$73,250 plus interest. The interest rate is five percent for the first five years and one percent over the Wall Street Journal Prime Rate as of December 1, 2008 with a minimum interest rate of five percent for the remainder of the term. The final payment on the note is due January 3, 2014.

73,250

Total notes payable 73,250

Total business-type activity long-term debt \$ 40,588,250

Current portion	\$ 2,143,250
Noncurrent portion	<u>38,445,000</u>
Total	<u>\$ 40,588,250</u>

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED

7. Fly Ash Closure Costs

The City currently has a fly ash disposal area. State and Federal laws require the City to close, monitor, and maintain the disposal area once capacity is reached. The estimated costs of closure and post closure care as determined by the City are subject to changes due to the effects of inflation, revision of laws, changes in technology and other variables. As of September 30, 2013, the City had incurred a liability of \$266,584 for closure and post closure costs for the disposal area.

8. Tax Increment Financing Bonds

The Community Development Agency of the City of Fremont, Nebraska has undertaken a program for the redevelopment of certain blighted and substandard areas in the City. Under the program, various developers agree to create an increase in the project's taxable valuation for real estate tax assessment purposes. The Community Development Agency receives the incremental real estate taxes paid on the projects and then uses the tax incremental financing (TIF) funds to assist the developer with the debt service related to the project costs. Estimated future receivables and payables under the redevelopment contracts were as follows as of September 30, 2013:

	<u>Receivable</u>	<u>Payable</u>
JAKK, LLC	\$ 226,939	\$ 226,939
TCK Leasing, LLC	309,681	309,681
MDI Limited Partnership	119,596	119,596
Logger Investments, LLC	103,892	103,892
South Broad Street, LLC (See footnote C9)	<u>252,207</u>	<u>-</u>
	<u>\$ 1,012,315</u>	<u>\$ 760,108</u>

The Community Development Agency of the City of Fremont, Nebraska records the receivable and payable at the lesser of the present value of the estimated revenue stream or the unpaid principal. The General Fund purchased the bonds related to the South Broad Street, LLC project and the payable is recorded as a Due to Other Funds on the Community Development Agency Fund financial statements and as a Due from Other Funds on the General fund financial statements rather than a TIF Payable.

9. Interfund Transactions and Balances

Due from/to other funds:

At September 30, 2013 were the following due from/to other funds:

<u>Purpose</u>	<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Reimburse expense for expense reclassification	CDBG	General	\$ 33
City's share of communication center operations	E911	General	165,888
Reimburse expense for fuel and payment for service provided	Electric	General	33,201
Payment for service provided	Water	General	8,615
Payment for service provided	Sewer	General	995
Payment for service provided	Gas	General	1,108
Payment for service provided	Waste Transfer	General	215
Capital expenditures	General	Sales Tax	25,916
Capital expenditures	Street	Sales Tax	189,722
Capital expenditures	Special Projects	Sales Tax	9,208

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED

9. Interfund Transactions and Balances, Continued

Due from/to other funds, continued:

<u>Purpose</u>	<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Reimburse expense for fuel and payment for service provided	Electric	Street	4,634
Payment for service provided	Water	Street	185
Payment for service provided	Gas	Street	172
Payment for service provided	Waste Transfer	Street	1,642
Payment for service provided	Sewer	Street	44
South Broad Street TIF	General	Community Dev. Agency	383,992
Capital expenditures	General	Keno	51,422
Reimburse expense for fuel	Electric	Municipal Transit	1,195
Service cash flow needs	Debt	Municipal Transit	6,479
Service cash flow needs	Debt	On Street Parking	1,484
South hangar complex reimbursement	Sales Tax	Airport	141,298
Payment for service provided	Electric	Airport	957
Payment for service provided	Gas	Airport	22
Reimburse expense for expense reclassification	CDBG	Weatherization	125
Service cash flow needs	General	E911	25,000
Payment for service provided	General	Electric	33
Reimburse expense for parking lot sidewalks	Sales Tax	Electric	3,360
Payment for service provided	Street	Water	5,226
Payment for service provided	Street	Sewer	443

Operating transfers:

	<u>Purpose</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General fund:			
Sales tax	Property tax relief; operating transfers; capital projects	\$ 4,015,436	\$ -
Keno	Property tax relief; capital projects	903,109	-
Public use property special projects	Library books and landscaping	13,777	-
Park special projects	Pool repairs and improvements	78,807	-
Drug task force	City's share of multi-jurisdictional task force	74,006	-
Electric	Expense reimbursement for fiber project; Utility transfer in; expense reimbursement for IT purchases	2,397,600	(73,866)
Water	Expense reimbursement for fiber project	11,175	-
Sewer	Expense reimbursement for fiber project; Utility transfer in	161,175	-
Gas	Expense reimbursement for fiber project; Utility transfer in	873,350	-
E911	City's contribution to dispatch operations	-	(230,187)
Transit	City's contribution to transit operations	-	(24,040)
On-street parking	City's contribution to on-street parking operations	-	(16,929)
Waste Transfer	Garbage hauler occupation tax	-	(463,947)
Total general fund		<u>8,528,435</u>	<u>(808,969)</u>

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, CONTINUED

9. Interfund Transactions and Balances, Continued

Operating transfers, continued:

Street fund:			
Sales tax	Various street improvement projects; drainage improvements; reimburse property insurance	1,179,460	-
Downtown Improvement District	Downtown street improvements	<u>10,000</u>	<u>-</u>
Total street fund		<u>1,189,460</u>	<u>-</u>
Sales tax fund:			
General	Property tax relief; operating transfers; capital projects	-	(4,015,436)
Street	Various street improvement projects; drainage improvements; reimburse property insurance	-	(1,179,460)
Special projects	Trail improvements	-	(145,534)
Electric	Technology park extension; parking lot	-	(217,624)
Water	Infrastructure debt service contribution	-	(217,925)
Sewer	Infrastructure debt service contribution; Technology park connection fee	-	(124,514)
Total sales tax fund		<u>-</u>	<u>(5,900,493)</u>
Non-major funds	Economic development – gas to economic enhancement; Equipment purchases - wireless E911 to E911; others see above	<u>609,749</u>	<u>(1,172,758)</u>
Enterprise funds	See above	<u>1,097,876</u>	<u>(3,543,300)</u>
Total operating transfers		<u>\$11,425,520</u>	<u>\$(11,425,520)</u>

10. Deficit Fund Balance

At September 30, 2013, the On-Street Parking Fund had a deficit balance of \$2,058. The City expects to eliminate this deficit during the year ending September 30, 2014, by making interfund transfers of cash from the general fund.

At September 30, 2013, the E911 Fund had a deficit balance of \$21,593. The City expects to eliminate this deficit during the year ending September 30, 2014, as unearned revenue is recognized.

At September 30, 2013, the Community Development Agency Fund had a deficit balance of \$319,792. Some of the deficit will be offset by the unearned revenue as it is earned in future years. The Community Development Agency also has the right to levy taxes to eliminate a deficit; however, no decision to levy taxes has been made.

At September 30, 2013, the Airport Fund had a deficit balance of \$66,703. The City expects to eliminate this deficit as unavailable revenue is recognized.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE D – OTHER NOTES

1. Employee Pension and Other Benefit Plans

The City participates in seven employee pension plans as follows:

<u>Name of Plan</u>	<u>Type of Plan</u>
City Government Employees' Pension Plan	Defined Contribution Plan
Police Plan (Pre-1984)	Defined Benefit Plan
Firefighters Plan (Pre-1984)	Defined Benefit Plan
Police Officers' Retirement Plan	Defined Contribution Plan
Firefighters' Retirement Plan	Defined Contribution Plan
City Department of Utilities and Library Dept. Pension Plan	Defined Contribution Plan
Deferred Compensation Plan	Qualified Deferred Compensation Plan

City Government Employees Pension Plan

The City of Fremont has a contributory defined contribution employees' pension plan in which the general employees, excluding the Library Department employees, of the City participate. Regular full-time employees with less than seven consecutive years of service will contribute five percent of their gross payroll and the City will match the five percent. For those regular full-time employees with seven or more consecutive years of service, the City will contribute 6.5 percent. Employees are eligible to participate after six months of continuous service and after attaining age 21. As of September 30, 2013, there were 73 participants in the plan.

All employees are fully-vested in their own contributions and become vested in the City's contribution after seven years' participation in the plan.

For the year ended September 30, 2013, the City's total payroll and covered payroll under the plan was \$2,804,448 and \$2,795,635, respectively.

The employees and the City contributed \$139,784 and \$169,705, respectively, as required by the plan for the fiscal year ended September 30, 2013.

Police and Firefighters Plans

The City of Fremont, Nebraska Police Officers' Retirement Plan (Police Plan) and the City of Fremont, Nebraska Firefighters' Retirement Plan (Firefighters Plan) are administered as follows:

- (1) Employees who were hired prior to January 1, 1984, the date at which the Police and Firefighters Plans were amended from defined benefit plans to their current status as defined contribution plans, were assured of receiving retirement benefits under the new plan at least as great as those under the old defined benefit plan.
- (2) Employees hired after January 1, 1984 are covered by the defined contribution plan, which is administered by a third party.

The employees hired prior to January 1, 1984 participate in both plans and will receive either their benefit from the defined contribution plan or defined benefit plan, whichever is greater. The City has funded their portion of the respective plan with the assets being held by a third party other than the administrator of the current defined contribution plan.

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, CONTINUED

1. Employee Pension and Other Benefit Plans, continued

Police and Firefighters Plans, Continued

Based on the actuarial valuation dated January 1, 2011, it is anticipated that the unallocated account is not sufficient to provide the minimum defined benefits for the remaining pre-84 hires in the Police Plan. The estimated present value shortfall is \$230,130 for the remaining active members. If this shortfall were amortized over the working career of the remaining active Police Officers hired prior to 1983, then 77 percent of their pay (\$129,987 in 2011) would need to be contributed each year. The City contributed an additional \$129,987 on September 23, 2011, \$108,000 on September 25, 2012 and \$50,000 on September 25, 2013. As of September 30, 2013, management believes that with these additional contributions the funding is sufficient.

Based on the actuarial valuation dated January 1, 2011, it is anticipated that the unallocated account is sufficient to provide the minimum defined benefits for the remaining pre-84 hires under the Firefighters Plan. Therefore, it is anticipated that no additional contribution will be required to be contributed to the unallocated account.

Police Plan

Plan Description

The Police Plan became effective November 18, 1965. Its provisions are covered by City ordinance. The Police Plan covers all employees classified as a police officer.

For the year ended September 30, 2013, the City's total payroll and covered payroll under the plan was \$2,122,617 and \$2,098,163, respectively.

As of January 1, 2011, the date of the last actuarial valuation of the defined benefit plan, there were two active and three non-active participants in the Police Plan.

An employee with at least 25 years of service may retire as early as age 55. Normal retirement occurs at age 60 with a minimum of 21 years of service, if employed on or before November 18, 1965; otherwise, 25 years.

Under the Police Plan, normal retirees employed on or before January 1, 1984 would not receive an annuity benefit of less than 50 percent of regular pay. All current employees will receive a benefit based on their defined contribution account. An employee is 100 percent vested in his or her contributions, six percent of monthly compensation, and vests 40 percent after four years of service plus 10 percent for each year thereafter, up to 100 percent, in the City's contributions, a matching six percent.

Funding Status of Defined Benefit Plan

The projected retirement benefits at January 1, 2011, were determined through an actuarial valuation. The actuarial valuation was performed using the Aggregate Actuarial Cost Method, which determines the total cost of the projected pension benefits to all employees combined. This total cost is then spread over the average future remaining years to retirement for the employees. The cost is spread as a level percentage of compensation.

Significant actuarial assumptions used in the valuation included (a) a rate of return of seven percent for pre-retirement and 5.5 percent for post-retirement per annum, and (b) projected annual salary increases of four percent.

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, CONTINUED

1. Employee Pension and Other Benefit Plans, Continued

Police Plan, Continued

The pension benefit obligation, a standardized disclosure measure of the present value of pension benefits, intended to help assess the funding status of pensions, is as follows:

Fair value of plan assets at September 30, 2013	\$ 96,971
Benefit obligation	<u>66,320</u>
Funded status	<u>\$ 30,651</u>
Prepaid (accrued) benefit cost recognized in the balance sheet	<u>\$ -</u>

Funding Status of Defined Contribution Plan

The Police employees are eligible on the first day of employment. The employees contribute six percent and the City contributes six percent. There were 60 participants in the plan as of September 30, 2013. Effective October 1, 2013, the employee and City contribution each increases to 6.5%.

Contributions Required and Made

The actuarially determined recommended contribution under the defined benefit plan was zero, and no contributions were made for the year ended September 30, 2013.

Contributions made under the defined contribution portion of the Police Plan for the year ended September 30, 2013 were as follows:

		<u>Amount as a Percentage of Covered Payroll</u>
Employer	\$ 130,794	6.0%
Employee	<u>130,794</u>	<u>6.0</u>
	<u>\$ 261,588</u>	<u>12.0%</u>

Firefighters Plan

Plan Description

The Firefighters Plan became effective August 7, 1965. Its provisions are covered by City ordinance. The Firefighters Plan covers all employees classified as a Firefighter.

For the year ended September 30, 2013, the City's total payroll and covered payroll under the plan was \$1,606,526 and \$1,439,468, respectively.

As of January 1, 2011, the date of the last actuarial valuation of the defined benefit plan, there were one active and nine non-active participants in the Firefighters Plan.

An employee who has attained the age of 50 with 21 years of service may take early retirement with benefits reduced by the actuarial equivalent of their normal retirement at age 55.

Under the Firefighters Plan, normal retirees employed prior to January 1, 1984 would not receive an annuity benefit of less than 50 percent of regular pay. All current employees will receive a benefit based

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, CONTINUED

1. Employee Pension and Other Benefit Plans, Continued

Firefighters Plan, Continued

on their defined contribution account. An employee is 100 percent vested in his or her contributions, 6.5 percent of monthly compensation, and vests 40 percent after four years of service plus 10 percent for each year thereafter, up to 100 percent, in the City's contributions, 13 percent of monthly compensation.

Funding Status of Defined Benefit Plan

The projected retirement benefits at January 1, 2011 were determined through an actuarial valuation. The actuarial valuation was performed using the Aggregate Actuarial Cost Method, which determines the total cost of the projected pension benefits to all employees combined. This total cost is then spread over the average future remaining years to retirement for the employees. The cost is spread as a level percentage of compensation.

Significant actuarial assumptions used in the valuation included (a) a rate of return of seven percent for pre-retirement and 5.5 percent for post-retirement per annum, and (b) projected annual salary increases of five percent.

The pension benefit obligation, a standardized disclosure measure of the present value of pension benefits, intended to help assess the funding status of pensions, is as follows:

Fair value of plan assets at September 30, 2013	\$ 1,002,481
Benefit obligation	<u>750,715</u>
Funded status	<u>\$ 251,766</u>
Prepaid (accrued) benefit cost recognized in the balance sheet	<u>\$ -</u>

The Fire employees are eligible on the first day of employment. The employees contribute 6.5 percent and the City contributes 13 percent. There were 46 participants in the plan as of September 30, 2013.

Contribution Required and Made

The actuarially determined recommended contribution under the defined benefit plan was zero, and no contributions were made for the year ended September 30, 2013.

Contributions made under the defined contribution portion of the Firefighters Plan for the year ended September 30, 2013, were as follows:

		Amount as a Percentage of Covered Payroll
Employer	\$ 182,804*	13.0%
Employee	<u>91,403</u>	<u>6.5</u>
	<u>\$ 274,207</u>	<u>19.5%</u>

* This includes contributions for firefighters who were over age 55, who do not continue making payments.

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, CONTINUED

1. Employee Pension and Other Benefit Plans, Continued

City Department of Utilities and Library Department Pension Plan

The City of Fremont has a contributory defined contribution employees' pension plan in which the Utilities and Library Department employees of the City participate. Regular full-time employees with less than seven consecutive years of service will contribute five percent of their gross payroll and the City will match the five percent. For those regular full-time employees with seven or more consecutive years of service, the City will contribute 6.5 percent. Employees are eligible to participate after four months of continuous service and after attaining age 21. As of September 30, 2013, there were 174 participants in the plan.

All employees are fully-vested in their own contributions and become vested in the City's contributions after seven years' participation in the plan.

For the year ended September 30, 2013, the City's total payroll and covered payroll under the plan was \$9,282,966 and \$9,246,797, respectively.

The employees and the City contributed \$462,343 and \$566,935 respectively, as required by the plan, for the fiscal year ended September 30, 2013.

Deferred Compensation Plan

The City has a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all City employees. The plan permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, unforeseeable emergency or permanent disability.

As of January 1, 1997, these funds were placed in trust, in accordance with IRS Code Section 457(g)(1). IRS Code Section 457(g)(1), applicable for plan year beginning January 1, 1997 states that "a plan maintained by an eligible employer shall not be treated as an eligible deferred compensation plan unless all assets and income of the plan are held in trust for the exclusive benefit of participants and their beneficiaries." The deferred compensation plan as placed in trust is not subject to any creditors of the City.

The employees contributed \$246,165 and the City contributed \$0 under the plan for the year ended September 30, 2013.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, Continued

2. Risk Management

The City is exposed to various risks of loss related to torts; thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees; or acts of God. The City purchases commercial insurance and administers funds for certain self-insured programs. The City has self-insured itself for health benefits and workers' compensation claims. The City maintains a workers' compensation fund and a self-insured loss fund. The City provides first-dollar coverage for all workers' compensation exposure, with insurance acting as an umbrella or excess coverage. The City is self-insured for workers' compensation claims up to \$250,000 per occurrence. The City is also self-insured for health insurance claims up to \$85,000 of individual claims. The City currently has 298 employees being covered under the health benefit plan. The self-insurance programs are administered within the Internal Service Fund. The City maintains outside insurance coverage through various insurance policies covering buildings and their contents, equipment and property, and risk of loss due to employee dishonesty.

Settled claims in the past three years have not exceeded the commercial coverages. The City has estimated unsubmitted claims on health benefits, based on prior experience, to be \$338,217. This amount represents two months of subsequent claims. The City has also estimated the unsubmitted claims on workers' compensation, based on the claims for the two months subsequent to year end, to be \$38,890. This has been included as a current year expenditure. For all of the self-insured funds, an unreserved fund balance of \$2,653,599 was in the Internal Service Fund at September 30, 2013.

Deposits and Investments

Concentration of Credit Risk. The City's deposits and investment policy places no limit on the amount that may be invested in any one issuer. At September 30, 2013, the City's investments consisted of certificates of deposit at the following institutions:

<u>Financial Institution</u>	<u>Amount</u>
Pinnacle Bank/Fremont	\$ 28,602,800 *
Cornerstone Bank, Columbus	3,046,000
Nebraska Land National Bank	770,680
Totals	<u>\$ 32,419,480</u>

* Represent more than five percent of total investments

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The City's investments had no exposure to foreign currency risk and the City held no investments denominated in foreign currency at September 30, 2013.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, Continued

2. Risk Management, Continued

Deposits and Investments, Continued

Custodial Credit Risk. For deposits and investments, custodial credit risk is the risk that, in the event of the failure of a bank or other counterparty, the City will not be able to recover the value of its deposits or investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the City's investments at September 30, 2013 are held by the counterparties, not in the name of the City. The underlying securities consist of cash, certificates of deposit, and insured money market funds.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's deposits and investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The investment maturities are as follows:

<u>Maturities by Month</u>	<u>Amount</u>
October 2013	\$ 3,250,000
November 2013	20,680
December 2013	250,000
January 2014	-
February 2014	1,850,000
March 2014	4,850,000
April 2014	500,000
May 2014	-
June 2014	-
July 2014	500,000
August 2014	5,402,800
September 2014	-
Due in more than 12 months	15,796,000
	<u>\$ 32,419,480</u>

Credit Risk. Credit risk is the risk that the bank or other counterparty will not fulfill its obligations. The City's cash equivalents and investments consist of certificates of deposit and money market funds, minimizing credit risk associated with the City's investment portfolio.

3. Commitments and Contingencies

Regulatory Compliance

The City of Fremont is required by state and federal laws and regulations to make annual contributions to finance fly ash closure and postclosure care. The City is in compliance with these requirements, and at September 30, 2013, investments of \$500,000 are held for these purposes. These investments are held in certificates of deposit and are presented on the City's balance sheet as restricted investments. Details of the restricted cash and investments are in Note C1. It is anticipated that future inflation costs will be financed in part from earnings on investments. The remaining portion of anticipated future inflation costs (including inadequate earnings on investments, if any) and additional costs that might arise from changes in postclosure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future electricity customers, taxpayers, or both.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, CONTINUED

3. Commitments and Contingencies, Continued

Regulatory Compliance, continued

The Department's operations are subject to stringent federal, state, and local laws and regulations relating to improving and maintaining environmental quality. Current studies have determined that a substantial capital investment will be required to bring the Department into compliance with environmental regulations including mercury emissions. Environmental expenditures related to current operations are factored into the strategic planning process of the Department and are considered when determining future energy rates. Financing of these expenditures is expected to be through available cash reserves and bonded debt.

Construction

The City is a party to numerous contracts relating to construction and other capital addition projects. The City intends to fund the construction through operations or long-term financing.

<u>Project</u>	<u>Contract Amount</u>	<u>Paid Through 9/30/2013</u>	<u>Obligation Pending</u>	<u>Expected Completion</u>
<u>Governmental:</u>				
Ronin Pool Phase III	\$ 23,786	\$ 23,526	\$ 260	October 31, 2013
Westside BNSF Viaduct	961,414	532,386	429,028	December 31, 2017
West Military Paving & Drainage	1,585,966	-	1,585,966	December 31, 2014
Stormwater Pumping Station	297,700	25,971	271,729	August 31, 2014
27th & Lincoln Box Culvert	26,516	23,865	2,652	February 28, 2014
Main St, 1st-3rd	79,391	70,086	9,305	September 30, 2014
Johnson Road Widening, Military-16th	20,890	19,730	1,160	December 31, 2014
Pierce Street Reconstruction, Linden-Military	23,590	2,700	20,890	December 31, 2015
Park Ave, 2nd-Military	60,160	43,482	16,678	December 31, 2014
Reynolds Road Paving	20,664	18,585	2,079	December 31, 2014
Luther Road Widening, Military-23rd	95,900	51,795	44,105	December 31, 2016
1st Street, Bell-Luther	78,500	70,460	8,040	December 31, 2015
32nd St Paving Improvements	82,330	76,910	5,420	December 31, 2015
Pedestrian Signal Replacements	42,900	33,435	9,465	December 31, 2014
Bell Street Widening, Cuming-14th	582,302	472,251	110,051	April 30, 2014
US 30 West Resurfacing	394,746	98,686	296,059	October 31, 2014
Broad Street Widening, 5th-10th	71,000	-	71,000	December 31, 2014
Yager Road Patching	56,602	-	56,602	July 31, 2014
18th Street Patching	33,781	-	33,781	July 31, 2014
Unified Development Code	146,000	121,852	24,148	June 30, 2014
Digital Aerial Photography	24,574	8,191	16,383	April 30, 2015
E911 Dispatch Radio Console	485,512	121,378	364,134	May 31, 2014
E911 Telephone Controller	191,442	54,005	137,437	January 31, 2014

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, CONTINUED

3. Commitments and Contingencies, Continued

Construction, continued

Enterprise Funds:

Roof repair - PP & WH	148,680	125,244	23,436	September 30, 2014
32nd Street 69KV Relocation	644,878	612,634	32,244	November 30, 2013
Unit 8 Environmental Upgrade	46,447,569	1,728,302	44,719,267	December 31, 2015
Fire Suppression System Units 6,7,8	463,321	196,056	267,266	March 31, 2014
Unit 8 Hot Side Electrostatic Precipitator Upgrade	3,710,747	144,568	3,566,179	May 31, 2014
Scada/Metering for SPP	54,400	11,904	42,496	March 31, 2014
Sanitary Sewer Repair 2013	133,035	-	133,035	June 30, 2014
Sanitary Sewer Manhole Repair 2013	23,948	-	23,948	February 28, 2014
Unit 6 Turbine & Generator Repair	230,942	-	230,942	February 28, 2014
	<u>\$ 57,243,186</u>	<u>\$ 4,688,002</u>	<u>\$ 52,555,185</u>	

Electric Department

The Electric Department entered into an agreement with Cloud Peak Energy Resources, LLC, effective January 1, 2011 through December 31, 2012. Under the terms of the agreement, the City was to purchase 245,000 tons of coal each calendar year at an agreed-upon base price per ton, which will be adjusted each month for any variation in the Base Btu.

In the current year, the Electric Department entered into an agreement with Arch Coal Sales Company, Inc., effective January 1, 2013 through December 31, 2014. Under the terms of the agreement, the City must purchase 275,000 tons of coal each calendar year at an agreed-upon base price per ton, which will be adjusted each month for any variation in the Base Btu. As of September 30, 2013, the City had purchased 231,382 of the tons required under the first contract year.

The Electric Department entered into a rail transportation agreement with Union Pacific Railroad Company for coal shipping. The contract term is January 1, 2012 through December 31, 2018. Under the terms of the agreement, the City must use Union Pacific to ship a minimum of 300,000 tons and a maximum volume of 400,000 tons for each twelve month period during the contract term. The agreed-upon base rate per net ton is adjusted quarterly, based on the percentage change in the rail cost adjustment factor, as well as a mileage-based fuel surcharge.

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, CONTINUED

3. Commitments and Contingencies, Continued

Gas Department

The Gas Department entered into an agreement to purchase natural gas from OGE Energy Resources on September 27, 2011. The agreement was effective November 1, 2011 through October 31, 2016. The MDQ volume under the contract is as follows: 9,081 MMBtu/day for November 2011 – March 2012, November 2012 – March 2013, November 2013 – March 2014, November 2014 – March 2015, and November 2015 – March 2016, and 7.453 MMBtu/day for April 2012 – October 2012, April 2013 – October 2013, April 2014 – October 2014, April 2015 – October 2015, and April 2016 to July 2016. The price is based on the monthly index published inside FERC's Gas Market Report. Under the same agreement, the City has the callable right to purchase 0 - 5,000 MMBtu/day each November to March period. The agreement covers winter only from November 2011 through March 2012, November 2012 – March 2013; November 2013 – March 2014; and November 2015 – March 2016. On June 27, 2012, the City was notified by OGE Energy Resources of the termination of this contract effective November 1, 2012 due to a change in ownership of the company.

The Gas Department entered into an agreement to purchase natural gas from BP Canada Energy Marketing Corp. on September 18, 2012. The agreement is effective November 1, 2012 through October 31, 2017. The MDQ volume under the contract is as follows: 5.000 MMBtu/day for November 2012, March 2013, November 2013, March 2014, November 2014, March 2015, November 2015, March 2016, November 2016 and March 2017; 7.000 MMBtu/day for December 2012 – February 2013, December 2013 – February 2014, December 2014 – February 2015, December 2015 – February 2016, and December 2016 to February 2017; 4,000 MMBtu/day for April 2013, October 2013, April 2014, October 2014, April 2015, October 2015, April 2016, October 2016, April 2017 and October 2017; 3,000 MMBtu/day for May 2013 – September 2013, May 2014 to May 2014, May 2015 – September 2015, May 2016 – September 2016, and May 2017 – September 2017. The price is based on the monthly index published inside FERC's Gas Market Report. Under the same agreement, the City agreed to purchase 1,000 MMBtu/day for December 2012, February and December 2013, February and December 2014, February and December 2015, February and December 2016, and February 2017; and 2,000 MMBtu/day for January 2013, January 2014, January 2015, January 2016, and January 2017.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, CONTINUED

4. Major Customers

The City has one customer that was billed \$2,974,375 for electricity, \$2,377,840 for gas, and \$1,261,834 for sewer for the year ended September 30, 2013. This represents 10.0 percent of total electric billing, 15.6 percent of total gas billing, and 31.4 percent of total sewer billing, respectively, for the year ended September 30, 2013. (The billings represent 12.7 percent of total City utility billings.) This customer maintains a current status on monthly billings.

5. Interlocal Agreements

The City has the following interlocal agreements in effect as of September 30, 2013:

Parties to Agreement	Term	Description
Dodge County School District No. 1	4/3/2002 to project payment completion	Improvements on property formerly known as Johnson property
Dodge County School District No. 1	4/5/2007 to perpetual	Construct and maintain parking lot at 9th and H Street
Dodge County School District No. 1	5/12/2012 to project completion	Engineering firm to give estimate on joint fiber project.
League Association of Risk Management	N/A	Provide risk management and insurance coverage
Dodge County, Village of Inglewood, LPNNRD	7/22/2003 - completion	Evaluate potential for channel cut-off levee project (south Fremont)
Cities: Columbus, Norfolk, Battle Creek, Hooper, Oakland, Inglewood, Stanton, Craig, Hoskins, Meadow Grove, Pilger, Uehling. Counties: Burt, Dodge, Madison & Stanton	7/28/1992 for thirty years	Provide solid waste management to their respective constituencies by the means of creating, building and operating a solid waste disposal facility (landfill).
Sanitary Improvement District #8	2/10/2009 - termination	Supplementation of present emergency warning system by connecting its emergency warning system to the City of Fremont's system.
Village of Inglewood	6/15/2013 - 6/15/2014	Keno lottery, CDBG projects, sewer and water systems
Omaha Public Power District	7/18/2010 - 7/18/2014	Provide reliable, cost effective energy related products and services
Counties: Dodge, Burt, Saunders, Colfax, Cuming, and Washington Cities: Dodge, Snyder, Scribner, Hooper, Uehling, Winslow, Nickerson, North Bend and Inglewood	12/01/2012 - 12/31/2016	Enhanced 911 services

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, CONTINUED

5. Interlocal Agreements, Continued

Parties to Agreement	Term	Description
Counties of Dodge, Cuming and Saunders, and Cities of Blair, West Point and Ashland	10/31/2009 - funds are exhausted	Drug task force
Dodge County School District No. 1	10/15/2013 - 10/15/2014	Utility services
City of Oakland	6/01/2002 - termination	Disposal of sewer sludge
Cities of: Beatrice, Columbus, Fremont, Grand Island, Hastings, Kearney, Lexington, Norfolk, North Platte and Scottsbluff	10/11/2007 - termination	Facilitate performance of obligations under the laws of the State of Nebraska and the United States of America regarding the management of storm water
Saunders County	12/14/2004 - 12/14/2014	Provide consistent application of building and zoning codes within two-mile area of City of Fremont
Dodge County	1/20/2002 - termination	Use of wastewater residuals on crop land
Douglas County	12/08/2009 - 12/08/2014	Provide forensic and crime scene services.
Region 5/6 Emergency Management Agency	6/30/2012 to termination	Provide emergency management functions
Dodge County	4/10/2012 to perpetual	Joint communications center to provide dispatch services
Saunders County	12/5/2011 to termination	Mutual law enforcement assistance
Northeast Nebraska Economic Development District	Upon termination	Creating and implementing community and economic development programs
City of Scribner	12/28/2010 - 1/31/2015 or completion of project	Serve as responsible charge for Scribner Pedestrian Trail for City of Scribner.
City of Arlington	1/1/2013 - 1/1/2018	Keno lottery
City of Yutan	9/15/2012 - 9/18/2017	Keno lottery
City of Kennard	9/11/2012 - 9/11/2017	Keno lottery

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, CONTINUED

6. EPA Emissions Allowances

As of September 30, 2013, the City had 13,491 SO₂ Emissions Allowances related to the Lon D. Wright Power Plant. The EPA has granted these allowances, which can be used to offset plant emissions. The allowances can be bought and sold. If each allowance was sold for the market value at September 30, 2013 of \$0.65, the City would recognize revenue of \$8,769.

The City received an additional 2,044 credits each year through 2010. After 2010, they will receive 1,184 credits per year until 2036. In 2013, the City received an additional one-time credit of 10,400 allowances awarded for the 2012 calendar year.

7. Union Contracts

The City is subject to the following union contracts:

- International Brotherhood of Electrical Workers Local 1536 Unit 5 – effective October 1, 2013 – September 30, 2017.
- American Federation of State, County and Municipal Employees, AFL/CIO Local 251 – effective October 1, 2013 – September 30, 2017.
- International Association of Fire Fighters Local 1015 – effective October 1, 2013 – September 30, 2017.
- Fraternal Order of Police, Local No. 37 – effective October 1, 2013 – September 30, 2015.

8. Subsequent Events

Management has evaluated subsequent events through January 22, 2014, the date on which the financial statements were available for issue.

9. Change in Accounting Principle

During the year ended September 30, 2013 the City implemented several Governmental Accounting Standards Board (GASB) statements. Below is detailed information of those standards that had a direct impact on the City's current financial statements.

Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASB Statement No. 62 improves financial reporting by contributing to the GASB's efforts to codify all sources of generally accepted accounting principles for state and local governments so that they derive from a single source. This requirement will bring the authoritative accounting and financial reporting literature together in one place. Therefore, the option to use subsequent FASB guidance has been removed.

Statement No. 63, *Reporting Deferred Outflows, Deferred Inflows and Net Position*. GASB Statement No. 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources that were introduced and defined by Concepts Statement No. 4, Elements of Financial Statements. Previous financial reporting standards did not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. In addition, the previous Statement of Net Assets was renamed to a Statement of Financial Position.

CITY OF FREMONT, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, CONTINUED

SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, CONTINUED

9. Change in Accounting Principle, Continued

The City early implemented Statement No. 65, *Items Previously Reported as Assets and Liabilities*, which has an effective date of June 30, 2014. GASB Statement No. 65 establishes accounting and financial reporting standards that reclassifies, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The result of implementation was a direct adjustment to net position, in the amount of \$(103,368) in governmental activities and \$(762,380) in business-type activities to eliminate bond issue costs.

September 30, 2012, net position for the governmental and business-type activities in the Government-wide Statements were restated as follows:

	Governmental Activities	Business-Type Activities	Total
Balance at September 30, 2012, as originally reported	\$ 68,783,616	\$ 128,683,264	\$ 197,466,880
Increase in property tax receivable	868		868
Increase in the amount due from other governments	454,337		454,337
Elimination of bond issue costs	(103,368)	(762,380)	(865,748)
Balance at September 30, 2012, as restated	<u>\$ 69,135,453</u>	<u>\$ 127,920,884</u>	<u>\$ 197,056,337</u>

September 30, 2012, fund balances for the governmental funds were restated as follows:

General Fund:

Adjustment of property tax receivable for Debt Service fund portion	\$ (2,618)
Adjustment to defer ambulance receivables not collected within 60 days of year end	(294,270)
Total restatement of General Fund	<u>(296,888)</u>

Street Fund:

Adjustment to defer interest receivable not collected within 60 days of year end	<u>(17,435)</u>
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Sales Tax Fund:

Adjustment to include sales tax receipts collected within 60 days of year end	<u>454,337</u>
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Debt Service Fund:

Adjustment of property tax receivable for deferred revenue	<u>3,486</u>
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Paving & Sidewalk Districts Fund:

Adjustment to defer interest receivable not collected within 60 days of year end	<u>(20,802)</u>
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Special Projects Fund:

Adjustment to defer amount due from other governments not collected within 60 days of year end	<u>(30,500)</u>
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Total restatement of governmental fund balance at
September 30, 2012

\$ 92,198

CITY OF FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
SEPTEMBER 30, 2013

NOTE D – OTHER NOTES, CONTINUED

9. Change in Accounting Principle, Continued

September 30, 2012, fund balances for the proprietary funds were restated as follows:

	Business-Type Activities			
	<u>Electric Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Gas Fund</u>
Balance at September 30, 2012, as originally reported	\$ 67,835,943	\$ 20,064,077	\$ 28,567,730	\$ 11,676,895
Elimination of bond issue costs	<u>(428,988)</u>	<u>(232,762)</u>	<u>(86,652)</u>	<u>(13,978)</u>
Balance at September 30, 2012, as restated	<u>\$ 67,406,955</u>	<u>\$ 19,831,315</u>	<u>\$ 28,481,078</u>	<u>\$ 11,662,917</u>

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF FREMONT, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Taxes:			
Property	\$ 4,509,486	\$ 4,548,650	\$ 39,164
Payments in lieu of taxes	3,377,800	9,885	(3,367,915)
Franchise	287,500	270,921	(16,579)
Business	490,000	955,727	465,727
Intergovernmental	562,732	566,697	3,965
Charges for services	1,535,350	1,416,525	(118,825)
Donations	141,000	14,264	(126,736)
Interest income	28,000	9,990	(18,010)
Other	9,993	28,414	18,421
	<u>10,941,861</u>	<u>7,821,073</u>	<u>(3,120,788)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
General government	4,848,651	2,445,442	(2,403,209)
Public safety	7,879,795	7,088,705	(791,090)
Public works	602,004	453,596	(148,408)
Environment and leisure	3,813,571	3,531,727	(281,844)
Employee insurance	180,000	163,640	(16,360)
	<u>17,324,021</u>	<u>13,683,110</u>	<u>(3,640,911)</u>
Resources over (under) charges to appropriations	<u>(6,382,160)</u>	<u>(5,862,037)</u>	<u>520,123</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	5,322,100	8,528,435	3,206,335
Transfers out	(40,969)	(808,969)	(768,000)
Net transfers	<u>5,281,131</u>	<u>7,719,466</u>	<u>2,438,335</u>
RESOURCES AND OTHER FINANCING SOURCES (USES) OVER (UNDER) CHARGES TO APPROPRIATIONS	<u>\$ (1,101,029)</u>	<u>\$ 1,857,429</u>	<u>\$ 2,958,458</u>

CITY OF FREMONT, NEBRASKA

**BUDGETARY COMPARISON SCHEDULE -
STREET FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Motor vehicle tax	\$ 450,000	\$ 449,655	\$ (345)
Intergovernmental	5,259,000	2,352,308	(2,906,692)
Charges for services	30,000	42,622	12,622
Interest income	30,000	29,368	(632)
Other income	<u>150,000</u>	<u>2,427</u>	<u>(147,573)</u>
Total resources	5,919,000	2,876,380	(3,042,620)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Public works	<u>14,715,071</u>	<u>3,807,142</u>	<u>(10,907,929)</u>
Resources over (under) charges to appropriations	<u>(8,796,071)</u>	<u>(930,762)</u>	<u>7,865,309</u>
OTHER FINANCING SOURCES			
Transfers in	7,885,300	1,189,460	(6,695,840)
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Net transfers	<u>7,885,300</u>	<u>1,189,460</u>	<u>(6,695,840)</u>
RESOURCES AND OTHER FINANCING SOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS	<u><u>\$ (910,771)</u></u>	<u><u>\$ 258,698</u></u>	<u><u>\$ 1,169,469</u></u>

CITY OF FREMONT, NEBRASKA

**BUDGETARY COMPARISON SCHEDULE -
SALES TAX FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Sales tax	\$ 5,988,400	\$ 5,634,133	\$ (354,267)
Intergovernmental	67,296	-	(67,296)
Charges for services	35,000	47,908	12,908
Interest income	64,250	40,852	(23,398)
Bond proceeds	2,900,000	-	(2,900,000)
Loan repayment proceeds	<u>104,463</u>	<u>177,256</u>	<u>72,793</u>
Total resources	9,159,409	5,900,149	(3,259,260)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
General government	<u>-</u>	<u>11,223</u>	<u>11,223</u>
Resources over (under) charges to appropriations	9,159,409	5,888,926	(3,270,483)
OTHER FINANCING USES			
Transfers out	<u>(13,110,824)</u>	<u>(5,946,477)</u>	<u>7,164,347</u>
RESOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS AND OTHER FINANCING USES	<u><u>\$ (3,951,415)</u></u>	<u><u>\$ (57,551)</u></u>	<u><u>\$ 3,893,864</u></u>

CITY OF FREMONT, NEBRASKA

**BUDGETARY COMPARISON SCHEDULES -
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED SEPTEMBER 30, 2013

**Note A - Explanation of Differences between Budgetary Inflows and Outflows and
Modified Accrual Revenue and Expenditures**

The City prepares its budgets on the cash basis of accounting. Accordingly, revenues are recognized when cash is received by the City and expenditures are recognized when cash is disbursed. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this method of accounting, all unexpended appropriations lapse at the end of the budget year.

Amounts presented on the cash basis of accounting differ from those presented in accordance with the modified accrual basis of accounting due to the treatment of afforded accruals. A reconciliation for the year ended September 30, 2013, which discloses the nature and amount of the adjustments necessary to convert the modified accrual data to the budgetary basis, is presented below:

	<u>General Fund</u>	<u>Street Fund</u>	<u>Sales Tax Fund</u>
Sources/inflows of resources:			
Actual amounts of resources (budgetary basis) from the budgetary comparison schedules	\$ 7,821,073	\$ 2,876,380	\$ 5,900,149
Differences - budget to modified accrual:			
Cash to accrual adjustments	<u>(35,853)</u>	<u>30,909</u>	<u>(129,957)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u><u>\$ 7,785,220</u></u>	<u><u>\$ 2,907,289</u></u>	<u><u>\$ 5,770,192</u></u>
Uses/outflows of resources:			
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedules	\$13,683,110	\$ 3,807,142	\$ 11,223
Differences - budget to modified accrual:			
Cash to accrual adjustments	<u>78,904</u>	<u>56,928</u>	<u>(877)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u><u>\$13,762,014</u></u>	<u><u>\$ 3,864,070</u></u>	<u><u>\$ 10,346</u></u>
Other financing uses:			
Actual amounts (budgetary basis) "total transfers" from the budgetary comparison schedules	\$ 7,719,466	\$ 1,189,460	\$(5,946,477)
Differences - budget to modified accrual:			
Cash to accrual adjustments	<u>-</u>	<u>-</u>	<u>45,984</u>
Total transfers as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u><u>\$ 7,719,466</u></u>	<u><u>\$ 1,189,460</u></u>	<u><u>\$(5,900,493)</u></u>

CITY OF FREMONT, NEBRASKA

SCHEDULE OF FUNDING PROGRESS -

PUBLIC SAFETY EMPLOYEES RETIREMENT SYSTEM

(POLICE OFFICERS AND FIREFIGHTERS)

YEAR ENDED SEPTEMBER 30, 2013

<u>Actuarial Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability</u>	<u>Unfunded Actuarial Accrued Liability</u>	<u>Fund Ratio</u>	<u>Covered Payroll</u>	<u>Unfunded Liability as a Percentage of Covered Payroll</u>
1/1/2004	\$ 4,789,831	\$ 4,641,026	\$ -	100%	\$ 573,622	N/A
1/1/2009	1,865,859	1,777,780	-	100%	186,220	N/A
1/1/2011	1,804,625	1,741,943	-	100%	149,099	N/A

OTHER SUPPLEMENTARY INFORMATION

CITY OF FREMONT, NEBRASKA

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2013

		Special Revenue Funds	
	Debt <u>Service</u>	Municipal <u>Transit</u>	Paving & Sidewalk <u>Districts</u>
ASSETS			
Cash and cash equivalents	\$ 100,933	\$ -	\$ 871,413
Investments	-	-	500,000
County treasurer cash	6,886	-	-
Receivables:			
Special assessments	-	-	464,039
Accounts, net of allowance for doubtful accounts	-	-	-
Notes, net of allowance for doubtful accounts	-	-	-
Interest	-	-	26,539
Property tax	7,445	-	-
Business tax	-	-	-
TIF bond receivable	-	-	-
Due from other governments	-	12,219	-
Due from other funds	7,963	-	-
Prepaid expenses	-	-	-
Total assets	\$ 123,227	\$ 12,219	\$ 1,861,991
LIABILITIES			
Accounts payable	\$ -	\$ 210	\$ 200
Due to other funds	-	7,674	-
Due to other governments	-	-	-
Accrued expenses	14,366	4,227	-
TIF payable	-	-	-
Advanced revenue	-	-	-
Unearned revenue	-	-	-
Total liabilities	14,366	12,111	200
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	5,299	-	-
Unavailable revenue - other local taxes	-	-	490,578
Unavailable revenue - fees and other	-	-	-
Unavailable revenue - notes	-	-	-
Total deferred inflows of resources	5,299	-	490,578
FUND BALANCES (DEFICIT)			
Nonspendable:			
Permanent Fund principal	-	-	-
Prepaid expenses	-	-	-
Notes receivable	-	-	-
Restricted for:			
Debt service	103,562	-	-
Public safety	-	-	-
Economic development	-	-	-
Capital/special projects	-	-	1,371,213
Federal programs	-	108	-
Community betterment	-	-	-
Community development block grant	-	-	-
Assigned for:			
Airport	-	-	-
Downtown improvements/parking	-	-	-
Unassigned	-	-	-
Total fund balances (deficit)	103,562	108	1,371,213
Total liabilities, deferred inflows of resources and fund balances	\$ 123,227	\$ 12,219	\$ 1,861,991

Park Special Projects	Downtown Improvement District	Public Use Property Special Projects	On- Street Parking	Keno Fund
\$ -	\$ 14,120	\$ 15,406	\$ -	\$ 576,425
-	-	175,000	-	250,000
-	-	-	-	-
-	-	-	-	-
-	4,275	-	18	53,835
-	-	-	-	-
-	-	171	-	403
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ 18,395</u>	<u>\$ 190,577</u>	<u>\$ 18</u>	<u>\$ 880,663</u>
\$ -	\$ 234	\$ -	\$ 592	\$ 42,034
-	-	-	1,484	51,422
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>234</u>	<u>-</u>	<u>2,076</u>	<u>93,456</u>
-	-	-	-	-
-	4,026	-	-	-
-	-	-	-	-
<u>-</u>	<u>4,026</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	125,000	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	65,577	-	-
-	-	-	-	-
-	-	-	-	787,207
-	-	-	-	-
-	-	-	-	-
-	14,135	-	-	-
-	-	-	(2,058)	-
<u>-</u>	<u>14,135</u>	<u>190,577</u>	<u>(2,058)</u>	<u>787,207</u>
\$ -	\$ 18,395	\$ 190,577	\$ 18	\$ 880,663

CITY OF FREMONT, NEBRASKA

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS - CONTINUED

SEPTEMBER 30, 2013

	Special Revenue Funds		
	CDBG Fund	Weatherization EDA (HUD)	Economic Enhancement
ASSETS			
Cash and cash equivalents	\$ 603,496	\$ 33,074	\$ 289,741
Investments	-	-	-
County treasurer cash	-	-	-
Receivables:			
Special assessments	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-
Notes, net of allowance for doubtful accounts	426,120	727,169	115,000
Interest	-	-	-
Property tax	-	-	-
Business tax	-	-	-
TIF bond receivable	-	-	-
Due from other governments	40,575	-	-
Due from other funds	158	-	-
Prepaid expenses	-	-	-
Total assets	\$ 1,070,349	\$ 760,243	\$ 404,741
LIABILITIES			
Accounts payable	\$ 40,962	\$ 705	\$ -
Due to other funds	-	125	-
Due to other governments	606,493	-	-
Accrued expenses	-	-	-
TIF payable	-	-	-
Advanced revenue	-	-	-
Unearned revenue	-	-	-
Total liabilities	647,455	830	-
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	-	-	-
Unavailable revenue - other local taxes	-	-	-
Unavailable revenue - fees and other	-	-	-
Unavailable revenue - notes	-	-	-
Total deferred inflows of resources	-	-	-
FUND BALANCES (DEFICIT)			
Nonspendable:			
Permanent fund principal	-	-	-
Prepaid expenses	-	-	-
Notes receivable	-	727,169	115,000
Restricted for:			
Debt service	-	-	-
Public safety	-	-	-
Economic development	-	-	289,741
Capital/special projects	-	-	-
Federal programs	-	32,244	-
Community betterment	-	-	-
Community development block grant	422,894	-	-
Assigned for:			
Airport	-	-	-
Downtown improvements/parking	-	-	-
Unreserved	-	-	-
Total fund balances (deficit)	422,894	759,413	404,741
Total liabilities, deferred inflows of resources and fund balances	\$ 1,070,349	\$ 760,243	\$ 404,741

Special Revenue Funds				Capital Projects	Total Non-major Governmental Funds
Airport Fund	Enhanced & Wireless 911	Drug Task Force	Community Development Agency	Special Projects	
\$ 91,299	\$ 147,125	\$ 228,420	\$ 64,200	\$ 527,992	\$ 3,563,644
-	-	-	-	-	925,000
-	-	-	-	-	6,886
141,697	-	-	-	-	605,736
165	-	-	-	-	58,293
-	-	-	-	-	1,268,289
-	-	-	-	-	27,113
-	-	-	-	-	7,445
-	35,049	-	-	-	35,049
-	-	-	1,012,315	-	1,012,315
-	195,920	4,244	-	30,500	283,458
-	165,888	-	-	9,208	183,217
-	-	-	-	-	-
<u>\$ 233,161</u>	<u>\$ 543,982</u>	<u>\$ 232,664</u>	<u>\$ 1,076,515</u>	<u>\$ 567,700</u>	<u>\$ 7,976,445</u>
\$ 9,597	\$ 319,180	\$ 6,170	\$ -	\$ 9,208	\$ 429,092
142,277	25,000	-	383,992	-	611,974
-	-	-	-	-	606,493
293	33,608	-	-	-	52,494
-	-	-	760,108	-	760,108
-	-	310	-	-	310
6,000	-	-	-	-	6,000
<u>158,167</u>	<u>377,788</u>	<u>6,480</u>	<u>1,144,100</u>	<u>9,208</u>	<u>2,466,471</u>
-	-	-	-	-	5,299
-	-	-	-	-	490,578
-	187,787	-	-	30,500	222,313
<u>141,697</u>	<u>-</u>	<u>-</u>	<u>252,207</u>	<u>-</u>	<u>393,904</u>
<u>141,697</u>	<u>187,787</u>	<u>-</u>	<u>252,207</u>	<u>30,500</u>	<u>1,112,094</u>
-	-	-	-	-	125,000
-	-	-	-	-	-
-	-	-	-	-	842,169
-	-	-	-	-	103,562
-	-	226,184	-	-	226,184
-	-	-	-	-	289,741
-	-	-	-	527,992	1,964,782
-	-	-	-	-	32,352
-	-	-	-	-	787,207
-	-	-	-	-	422,894
74,994	-	-	-	-	74,994
-	-	-	-	-	14,135
<u>(141,697)</u>	<u>(21,593)</u>	<u>-</u>	<u>(319,792)</u>	<u>-</u>	<u>(485,140)</u>
<u>(66,703)</u>	<u>(21,593)</u>	<u>226,184</u>	<u>(319,792)</u>	<u>527,992</u>	<u>4,397,880</u>
<u>\$ 233,161</u>	<u>\$ 543,982</u>	<u>\$ 232,664</u>	<u>\$ 1,076,515</u>	<u>\$ 567,700</u>	<u>\$ 7,976,445</u>

CITY OF FREMONT, NEBRASKA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

		Special Revenue Funds	
	Debt <u>Service</u>	Municipal <u>Transit</u>	Paving & Sidewalk <u>Districts</u>
REVENUES			
Property tax	\$ 239,700	\$ -	\$ -
Business taxes	-	-	-
TIF payments	-	-	-
Payments in lieu of taxes	533	-	-
Intergovernmental	-	69,242	-
Keno	-	-	-
Charges for services	-	3,107	255,773
Donations	-	-	-
Interest income	150	(9)	25,393
Other income	-	-	-
Total revenues	<u>240,383</u>	<u>72,340</u>	<u>281,166</u>
EXPENDITURES			
General government	450	-	-
Public safety	-	-	-
Public works	-	-	242,425
Environment and leisure	-	96,509	-
Principal payments on debt	215,000	-	-
Interest on long-term debt	88,685	-	-
Total expenditures	<u>304,135</u>	<u>96,509</u>	<u>242,425</u>
Excess (deficiency) of revenues over expenditures	<u>(63,752)</u>	<u>(24,169)</u>	<u>38,741</u>
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	-	24,040	-
Total other financing sources (uses)	<u>-</u>	<u>24,040</u>	<u>-</u>
Net change in fund balances	<u>(63,752)</u>	<u>(129)</u>	<u>38,741</u>
Fund balances - September 30, 2012			
as originally reported	163,828	237	1,353,274
Restatement	3,486	-	(20,802)
Fund balances - September 30, 2012, as restated	<u>167,314</u>	<u>237</u>	<u>1,332,472</u>
Fund balances - September 30, 2013	<u>\$ 103,562</u>	<u>\$ 108</u>	<u>\$ 1,371,213</u>

Special Revenue Funds				
Park Special Projects	Downtown Improvement District	Public Use Property Special Projects	On- Street Parking	Keno Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	535,654
-	11,844	-	10,671	-
-	-	-	-	57,188
47	36	1,181	(3)	640
-	-	-	-	1,667
<u>47</u>	<u>11,880</u>	<u>1,181</u>	<u>10,668</u>	<u>595,149</u>
-	11,785	-	-	-
-	-	-	27,527	-
-	-	-	-	-
-	-	-	-	236,293
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>11,785</u>	<u>-</u>	<u>27,527</u>	<u>236,293</u>
<u>47</u>	<u>95</u>	<u>1,181</u>	<u>(16,859)</u>	<u>358,856</u>
<u>(78,807)</u>	<u>(10,000)</u>	<u>(13,776)</u>	<u>16,929</u>	<u>(903,109)</u>
<u>(78,807)</u>	<u>(10,000)</u>	<u>(13,776)</u>	<u>16,929</u>	<u>(903,109)</u>
<u>(78,760)</u>	<u>(9,905)</u>	<u>(12,595)</u>	<u>70</u>	<u>(544,253)</u>
78,760	24,040	203,172	(2,128)	1,331,460
-	-	-	-	-
<u>78,760</u>	<u>24,040</u>	<u>203,172</u>	<u>(2,128)</u>	<u>1,331,460</u>
<u>\$ -</u>	<u>\$ 14,135</u>	<u>\$ 190,577</u>	<u>\$ (2,058)</u>	<u>\$ 787,207</u>

CITY OF FREMONT, NEBRASKA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Special Revenue Funds		
	CDBG Fund	Weatherization EDA (HUD)	Economic Enhancement
REVENUES			
Property tax	\$ -	\$ -	\$ -
Business taxes	-	-	-
TIF payments	-	-	-
Payment in lieu of taxes	-	-	-
Intergovernmental	43,683	398,341	-
Keno	-	-	-
Charges for services	-	-	-
Donations	-	-	-
Interest income	1,365	1,327	349
Other income	-	-	-
Total revenues	<u>45,048</u>	<u>399,668</u>	<u>349</u>
EXPENDITURES			
General government	837,994	84,960	-
Public safety	-	-	-
Public works	-	-	-
Environment and leisure	-	-	-
Principal payments on debt	-	-	-
Interest on long-term debt	-	-	-
Total expenditures	<u>837,994</u>	<u>84,960</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(792,946)</u>	<u>314,708</u>	<u>349</u>
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	-	-	100,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>100,000</u>
Net change in fund balances	<u>(792,946)</u>	<u>314,708</u>	<u>100,349</u>
Fund balances - September 30, 2012 as originally reported	1,215,840	444,705	304,392
Restatement	-	-	-
Fund balances - September 30, 2012, as restated	<u>1,215,840</u>	<u>444,705</u>	<u>304,392</u>
Fund balances - September 30, 2013	<u>\$ 422,894</u>	<u>\$ 759,413</u>	<u>\$ 404,741</u>

Special Revenue Funds				Capital Projects	Total Non-major Governmental Funds
Airport Fund	Enhanced & Wireless 911	Drug Task Force	Community Development Agency	Special Projects	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,700
-	154,465	-	-	-	154,465
-	-	-	254,511	-	254,511
-	-	-	-	-	533
9,553	606,662	300,168	-	30,829	1,458,478
-	-	-	-	-	535,654
4,597	-	-	-	-	285,992
-	-	-	-	20,895	78,083
119	253	-	-	728	31,576
-	-	1,738	11,311	-	14,716
<u>14,269</u>	<u>761,380</u>	<u>301,906</u>	<u>265,822</u>	<u>52,452</u>	<u>3,053,708</u>
-	-	-	239,897	31,724	1,206,810
-	1,298,251	99,489	-	-	1,425,267
-	-	-	-	145,534	387,959
121,124	-	-	-	-	453,926
21,000	-	-	-	-	236,000
-	-	-	-	-	88,685
<u>142,124</u>	<u>1,298,251</u>	<u>99,489</u>	<u>239,897</u>	<u>177,258</u>	<u>3,798,647</u>
<u>(127,855)</u>	<u>(536,871)</u>	<u>202,417</u>	<u>25,925</u>	<u>(124,806)</u>	<u>(744,939)</u>
-	230,186	(74,006)	-	145,534	(563,009)
-	230,186	(74,006)	-	145,534	(563,009)
<u>(127,855)</u>	<u>(306,685)</u>	<u>128,411</u>	<u>25,925</u>	<u>20,728</u>	<u>(1,307,948)</u>
61,152	285,092	97,773	(345,717)	537,764	5,753,644
-	-	-	-	(30,500)	(47,816)
<u>61,152</u>	<u>285,092</u>	<u>97,773</u>	<u>(345,717)</u>	<u>507,264</u>	<u>5,705,828</u>
<u>\$ (66,703)</u>	<u>\$ (21,593)</u>	<u>\$ 226,184</u>	<u>\$ (319,792)</u>	<u>\$ 527,992</u>	<u>\$ 4,397,880</u>

SINGLE AUDIT REPORT

CITY OF FREMONT, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SEPTEMBER 30, 2013

<u>Federal Grantor and Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
<u>Department of Transportation</u>		
Passed through Nebraska Department of Roads:		
Formula Grants for Other Than Urbanized Areas	20.509	\$ 46,248
Passed through Nebraska Department of Aeronautics:		
Airport Improvement Program	20.106	<u>9,553</u>
Total Department of Transportation		<u>55,801</u>
<u>Department of Justice</u>		
Public Safety Partnership and Community Policing Grants:		
Hiring Program	16.17	67,962
Passed through the Nebraska State Patrol:		
Edward Byrne Memorial Justice Assistance Grant Program	16.738	75,000
Organized Crime Drug Enforcement Task Forces Program	16.738	<u>1,355</u>
Total Department of Justice		<u>144,317</u>
<u>Department of Homeland Security</u>		
Passed through Nebraska Emergency Management Agency:		
Disaster Grants of Presidentially Declared Disasters	97.036	<u>114,467</u>
<u>Department of Housing and Urban Development</u>		
Passed through Nebraska Department of Economic Development:		
Community Development Block Grant	14.228	<u>442,024 *</u>
<u>Executive Office of the President</u>		
Passed through Nebraska State Patrol:		
High Intensity Drug Trafficking Area Program	95.001	<u>37,860</u>
Total Expenditures of Federal Awards		<u><u>\$ 794,469</u></u>

*Major Program

CITY OF FREMONT, NEBRASKA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED

SEPTEMBER 30, 2013

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Fremont, Nebraska and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reporting entity for the Schedule of Expenditures of Federal Awards is the same as that defined in Note A to the financial statements.

NOTE B - FEDERAL LOAN PROGRAMS

The Revolving Loan Program is a Community Development Block Grant (CDBG) program whereby funds are made available to the City to loan to low- and moderate-income families for a variety of purposes and to businesses for economic development. These funds, once issued, are repaid to the City, who in turn reloans the funds to other low- to moderate-income families and businesses. The balance of loans outstanding as of September 30, 2013 is \$426,120.



January 22, 2014

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor and
Members of the City Council
City of Fremont, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Fremont, Nebraska, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise City of Fremont, Nebraska's basic financial statements, and have issued our report thereon dated January 22, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Fremont, Nebraska's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Fremont, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Fremont, Nebraska's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Honorable Mayor and
Members of the City Council
City of Fremont, Nebraska
January 22, 2014
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Fremont, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


HSMC ORIZON LLC

January 22, 2014

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

Honorable Mayor and
Members of the City Council
City of Fremont, Nebraska

Report on Compliance for Each Major Federal Program

We have audited City of Fremont, Nebraska's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the City of Fremont, Nebraska's major federal program for the year ended September 30, 2013. City of Fremont, Nebraska's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the City of Fremont, Nebraska's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Fremont, Nebraska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of City of Fremont, Nebraska's compliance.

Opinion on Each Major Federal Program

In our opinion, City of Fremont, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2013.

Honorable Mayor and
Members of the City Council
City of Fremont, Nebraska
January 22, 2014
Page Two

Report on Internal Control Over Compliance

Management of City of Fremont, Nebraska, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Fremont, Nebraska's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Fremont, Nebraska's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


HSMC ORIZON LLC

CITY OF FREMONT, NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2013

Part I: Summary of Auditor's Results:

1. The independent auditors' report on the financial statements expressed an unqualified opinion.
2. No material weaknesses in internal control over financial reporting were reported.
3. No instance of noncompliance considered material to the financial statements was disclosed by the audit.
4. No material weaknesses in internal control over compliance with requirements that could have a direct and material effect on a major federal awards program was reported.
5. The independent auditor's report on compliance with requirements that could have a direct and material effect to the major federal award program expressed an unqualified opinion.
6. The audit disclosed no findings required to be reported by OMB Circular A-133.
7. The City's major program was the Community Development Block Grant (CFDA 14.228):
8. A threshold of \$300,000 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
9. The City qualified as a low-risk auditee as that term is defined in OMB Circular A-133.

Part II: Findings Related to the Financial Statements:

None

Part III: Findings and Questioned Costs Related to Federal Awards:

None

CITY OF FREMONT, NEBRASKA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED SEPTEMBER 30, 2012

None

January 22, 2014

Honorable Mayor and Members of the City Council
City of Fremont, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Fremont, Nebraska ("City of Fremont" or "City") for the year ended September 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 22, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Fremont are described in Note A to the financial statements.

As described in Note D9 to the financial statements, the City changed accounting policies related to financial statement presentation by adopting the following Statements of Governmental Accounting Standards: (1) No. 62, *Codification of Accounting and Financial Reporting guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*; (2) No. 63, *Reporting Deferred Outflows, Deferred Inflows and Net Position*; and (3) No. 65, *Items Previously Reported as Assets and Liabilities*. Accordingly, the cumulative effect of the accounting changes as of the beginning of the year is reported in the Statement of Net Position is a restatement of beginning net position of \$865,748 and in the Statement of Net Position – Proprietary Funds is a restatement of beginning net position of \$762,380.

We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the City's financial statements were: (1) useful lives of depreciable assets; (2) uncollectible accounts receivable and notes receivable; (3) and the future value of the anticipated revenue stream related to the tax increment financing ("TIF") notes receivable.

Management's estimate of the useful life is based on the type of asset and management's policy for useful lives. We evaluated the key factors and assumptions used to develop the useful life and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

The allowance of uncollectible accounts is based on past experience and the City's legal authority to pursue collection of uncollectible accounts.

The tax increment financing notes receivable are recorded at the lesser of the present value of the anticipated revenue stream or the actual TIF bond payable amount. We evaluated the key factors and assumptions used to determine the future value of the anticipated revenue stream and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to long-term debt; employee pension and other benefit plans; risk management; and commitments and contingencies of the City.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

In addition, professional standards requires us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Below is a list of items that were corrected by management as a result of our audit:

- Adjustment to include one additional month of sales tax receipts to appropriately include those receipts that were collectible within the current period or within 60 days after year end;
- Reclassification of deferred revenues to deferred inflows of resources as unavailable revenues to be in compliance with No. 63, *Reporting Deferred Outflows, Deferred Inflows and Net Position*; and
- Reclassification of bond issue costs from a capitalized asset to an expense/expenditure in accordance with No. 65, *Items Previously Reported as Assets and Liabilities*. This was an early implementation of a standard.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 22, 2014.

Honorable Mayor and Members of the City Council
City of Fremont, Nebraska
January 22, 2014
Page Three

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the schedule of expenditures of federal awards, included in supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This report is intended solely for the information and use of the City Council and management of City of Fremont, Nebraska and is not intended to be and should not be used by anyone other than these specified parties.

HSMC Orizon LLC
HSMC ORIZON LLC

STAFF REPORT

TO: Honorable Mayor and City Council

FROM: Dan Seder, Director of Parks and Recreation

DATE: January 21, 2014

SUBJECT: Agreement with City of Fremont and Fremont Soccer Club for use of Christensen Field Soccer Complex for the operation of Fremont Soccer Club league practices and games.

Recommendation: Move to approve the Resolution

Background: This is a 3 year agreement between the Fremont Soccer Club and the City of Fremont for use of Christensen Field Soccer Complex for the operation of the Fremont Soccer Club league.

City Attorney, Paul Payne has reviewed this document and approves of the wording.

Fiscal Impact: Revenue of \$1,000 per year.

#14

Resolution No.

A RESOLUTION OF THE CITY COUNCIL OF FREMONT, NEBRASKA, TO AUTHORIZE EXECUTION OF AN AGREEMENT WITH FREMONT SOCCER CLUB FOR USE OF CHRISTENSEN FIELD SOCCER COMPLEX FOR OPERATION OF THE FREMONT SOCC CLUB LEAGUE.

NOW THEREFORE BE IT RESOLVED: That the contract of the Fremont Soccer Club be accepted and, the Mayor and City Council be and are authorized to enter into an agreement as approved by the City Attorney with said firms.

PASSED AND APPROVED THIS _____ DAY OF _____, 2014.

SCOTT GETZSCHMAN, MAYOR

ATTEST:

Kimberly Volk, MMC, City Clerk

AGREEMENT
Fremont Soccer Club
Christensen Field Soccer

THIS AGREEMENT is hereby made and entered into this _____ day of _____ 2014 by and between the City of Fremont, a municipal corporation and existing under the laws of the State of Nebraska, (hereinafter referred to as "City") and _____, (hereinafter referred to as "Operator").

IT IS AGREED by and between the parties as follows:

SECTION 1

GENERAL

1. **Purpose:** This Agreement specifies the responsibilities and duties of City and Operator, with respect to the use, scheduling, maintenance and management of Soccer Facilities.
2. **Term:** This agreement shall be for a term of three years commencing on January 1, 2014 and terminating on July 31, 2016. This Agreement may extend, on the same terms and conditions for an additional two year term, upon mutual agreement of the parties. Notification of Operator's request for such extension must be furnished to the City in writing at least 90 days prior to the end of the initial term. The City reserves the right to annually review and to increase any of the fees specified herein below up to 3.5% per year, with notice given by July 31 of the previous year.
3. **Facilities:** _____ Christensen Field Soccer _____ (hereinafter referred to as "Facilities").
4. **Property/Facility Control:** The facilities are located on park property owned and managed by the City and shall remain throughout the term of this Agreement under the control of the City through its Department of Parks and Recreation, except as otherwise provided herein. However, the Operator shall be allowed priority use, as specifically provided for in this agreement, of the Facilities, during the times specified herein.
5. **Violation and Termination for Cause:** Operator shall be notified by the City, in writing, of any violation of the terms of this Agreement. Operator shall have forty five (45) days from the date of notification to cure the violation due to the nature of the repair or work to be performed, a reasonable extension may be authorized upon presentation of proof of delays in the repair or work remaining to be performed. However, the City may instead terminate this Agreement. Provided, that City reserves the right to suspend Operator's use of the Facilities during the cure period for any violation which the City deems to be a danger to Facilities' users.

6. **Authorization to Create Rules/Regulations and Enforcement:** Operator shall enforce at the Facilities all City rules and regulations governing park property. Operator may propose reasonable additional operational rules and regulations governing the use of the Facilities. Such proposed additional rules and regulations must be submitted annually to the Parks and Recreation Director for review and written approval. If approved, Operator shall enforce additional rules and regulations.
7. **Advertising:** Advertising shall not be displayed by the Operator or anyone affiliated with the Operator within or upon the Facilities by or any portion of the public park in which the Facilities are located. Provided that one (1) temporary team banner per team may be displayed at the field during the time the team is actively using the field for play and (2) City shall have advertising rights as permitted by City Ordinances.
8. **Improvements:** (a) No alterations, improvements or additions to the Facilities (hereinafter referred to as "Improvements") shall be permitted without the express prior written approval of the City, through its Parks and Recreation Director. Financing for such Improvements may be provided by the Operator or others, shall be constructed, installed, or erected in accordance with City procedures, standards and regulations. (b) Operator acknowledges that City is the owner of existing site improvements, unless agreed to in writing by both parties, and shall be the owner of any additional improvements constructed, installed or erected immediately upon such construction, installation or erection, except that job boxes, security equipment and public address systems shall remain the property of the provider and if the provider is not the City, must be removed within thirty (30) days of the expiration of the initial term of this Agreement, or of any subsequent annual term.
9. **Insurance:** Operator must procure and maintain in effect during the term of this Agreement, with companies licensed to do business in the State of Nebraska, public liability insurance with at minimum, policy limits of \$1,000,000/\$5,000,000 for bodily injury or death and property damage. Said policy shall expressly include City as an additional named insured. A certified copy of the policy or a certificate evidencing the existence thereof shall be delivered to the City Parks and Recreation Director prior to any use of the Facilities.
10. **Adding Facilities:** Upon mutual agreement of the parties, and amendment of this Agreement, other City sports facilities may be added to the Facilities covered by this Agreement.

SECTION 2

DUTIES, OBLIGATIONS AND RESPONSIBILITIES

1. **Priority Scheduling Rights:** Operator shall be provided priority scheduling rights for the Facilities detailed on this Agreement. Priority use allows the Operator the opportunity to submit an

official request of user dates and times. Submittal of use will be at the discretion of the Recreation Superintendent. It is acknowledged and agreed by the parties that once the game, practice, tournament and maintenance needs of Operator are met, the Facilities detailed in this Agreement shall be available to serve other user groups or teams (hereinafter "Other Users") and Operator shall not schedule use of the Facilities in order to foreclose use by Other Users. The Parties further agree that reasonable controls on the usage of the Facilities are required to protect the turf and related playing condition of these Facilities.

Assigning the Facilities to Other User's leagues, teams or associations or for external use shall be the responsibility of City for scheduling of unreserved times. The facilities are subject to use by City for city-wide events. The City has priority use for all facilities and the right to deny or alter submitted schedules based on City programming and use for the community.

2. **Cooperation:** Operator shall cooperate with the Parks and Recreation Department with the City of Fremont as extensively as possible.
3. **Compliance:** Operator shall; a) operate and maintain exemplary and model program and comply with all City rules and regulations, b) conform to all existing and applicable City ordinances, resolutions, state laws, federal laws, rules and regulations. Nebraska law will govern the terms and the performance under this agreement.
4. **Reports:** Operator shall submit to the Parks and Recreation Director a list of all members of Operator's Board of Directors, including addresses and phone numbers, and email addresses upon execution of this Agreement and on or before August 1st of any subsequent extension year. Prior to each season, a schedule of all practice and league activities will be submitted to City by Operator. At least sixty (60) days prior to the end of this Agreement, or any subsequent annual term, the Operator shall submit to the Recreation Superintendent by email, in an excel attachment, a report of the year's activities showing the number of games played, number of teams and number of youth participating.
5. **Cooperative Ventures:** The Parties recognize the need for a cooperative relationship and work coordination to insure the public recreational activities conducted at these Facilities are efficiently and effectively provided. Operator agrees to add the City Parks and Recreation logo to all Operator's printed materials (ex. Schedules, press releases, etc.) that pertain to the Facilities as well as share a link to the City Parks and Recreation website on Operator's website if applicable. Links and printed materials must be approved by the Recreation Superintendent.
6. **Access to Restrooms and Fields in Facilities:** Restrooms and fields must be accessible to City of Fremont staff at all times and keyed by City of Fremont locks, when available. The City of Fremont will determine the opening/closing of all facilities based on weather/field conditions. The City of Fremont will provide notice of field closure by 3pm on Weekdays and 7:00am on Weekends.

If Operator requests use of restrooms before the second week in April or the Owner deems that the facilities remain closed due to weather, the Operator will be responsible to provide portable restrooms at the Operator expense or Operator will be responsible for all cleaning and maintenance of restroom facilities until the Owner is able to providing cleaning based on subcontractor start date. Owner will provide all toiletries and supplies.

Responsibility for Maintenance and Repairs

City Maintenance Responsibilities at the Facilities, subject to available funding:

1. Provide dumpster service.
2. Provide regular mowing of the grass fields, walkways and surrounding areas on an average of once a week or as deemed necessary by Parks Superintendent.
3. Grass trimming around both sides of all field fences and all other trimming within the confines of the field and concessions area.
4. Apply grass seed and fertilizer to fields with irrigation.
5. Provide broadleaf weed control to all fields as time allows one time per year unless Operator is otherwise notified such application will not be provided.
6. Charge and drain the water lines serving the field. Water turn on and shut off will be dependent on weather conditions. Water normally turned on around April 15th and shut off on or around October 15th of each year.
7. Winterize and re-charge the restroom and concession area water lines and fixtures when applicable.
8. Provide all toilet paper and paper towels necessary for Facilities' restrooms.
9. Maintenance/Repairs of the main utility lines serving the field to include the electrical, water and sewer services.
10. Maintenance/Repairs of the access road and parking lot, trail and walkway serving the field.
11. Major maintenance/repairs to the fencing, backstop, players' area, and bleachers serving the field.
12. Maintenance/Repairs to the plumbing/electrical services utilized in the restrooms.
13. Provide maintenance for the field irrigation system including head replacement, repair of breaks and valve replacement/repair.
14. Annually charge and drain the irrigation system.
15. Provide major maintenance/repairs to the concession building (roof repairs, HVAC, etc.)
16. Replace all burnt out field light bulbs and repair the field lighting system.
17. Provide keys as determined appropriate by City to Operator.
18. Open and clean restrooms when used for a City Wide Event or by Other Users.
19. Open any locked fields when utilized by Other Users or City Wide Events.

Operator Maintenance Responsibilities at the Facilities (soccer):

1. Setup fields/goals/equipment for use of facility at beginning of season.
2. Take down and store goals/equipment at the end of the season and place in proper storage area.
3. Replenish field marking materials and equipment. It will be the sole responsibility of the Operator to purchase and deliver like-kind material at all complexes in order to maintain appropriate field conditions in accordance with City standards and expectations.
4. Provide portable restrooms when permanent restrooms are not functioning.
5. Minor maintenance/repairs to the fencing/equipment and players' area serving the field.
6. Maintenance and repair all concession equipment including, but not limited to, ice machine, shelving, refrigerator, etc.
7. Provide minor maintenance repairs to the concession building.
8. Provide regular pickup of trash and materials around the field, players seating areas, parking lots, its bleachers, around the concession stand and deposit it into the City provided dumpster.
9. Provide all scoreboard and/or public address systems, as needed.
10. Open and clean the Facilities when utilized by Operator.
11. Open any unlocked fields when utilized by Operator.

Other Responsibilities of the Operator:

1. The Operator will be responsible to organize and administer all registrations and league activity needed to run the league/organization.
2. The Operator will select and schedule all coaches, team practices, game times, and scrimmages for league/organization to occur on Owner facilities.
3. The Operator will provide a master schedule of usage of the facility, including; practice schedules, game schedule, scrimmages and other related activities to the City Recreation Superintendent a minimum of one month prior to first use of Owner facilities.

SECTION 3

PAYMENTS AND FEES

Operator agrees to pay City for use of Facilities, including Operator's tournaments and special events, \$1,000, per calendar year, due July 31st of each year. All reservations will be paid to the city in full for reservations provided April through July and August through October.

City agrees not to charge Operator for time when fields cannot be reserved due to field preparation and maintenance activities or to allow turf regeneration. All such, preparation, maintenance and regeneration times will be determined by the City with input from Operator.

The Operator will be allowed to provide maintenance and game prep services to other entities that are scheduled to use the facility and request this service. The Operator will be allowed to charge per game or per day fees and will be able to collect and retain all fees to cover their expenses in providing all materials and labor for this service.

SECTION 4

ANNUAL FIELD MAINTENANCE PAYMENTS

Operator shall not be required to pay an Annual Field Maintenance Payment to the City for fields and Facilities included in this Agreement.

SECTION 5

CONCESSIONS

Where permanent and/or temporary Concession areas are present at the Facilities, Operator agrees to operate such Concessions as detailed on Exhibit A attached hereto and incorporated herein by this reference. Operator shall report financial information concerning Concession sales to City on the Concession Report Form in Exhibit A by the 15th of the following month, along with payment. The City shall have the right to audit all of Operator's Concessions related financial information. Operator shall be responsible for paying any taxes, obtaining any permits or licenses, and compliance with any laws, rules or regulations, including those pertaining to health and safety required for such concessions.

SECTION 6

MISCELLANEOUS PROVISIONS

Non-discrimination: Operator shall not, in the performance of the Agreement with City, discriminate or permit discrimination in violation of federal or state laws or local ordinances because of race, religion, color, sex, age, sexual orientation, gender identity, disability or national origin.

Applicable Law: Parties to this Agreement shall conform to all existing and applicable City ordinances, resolution, state and local laws, federal laws, and all existing and applicable rules and regulations. Nebraska law will govern the terms and the performance under this Agreement.

Merger: This contract shall not be merged into any other oral or written contract, lease or deed of any type. This is the complete and full agreement of the parties.

Modification: This Agreement contains the entire agreement of the parties. No representations were made or relied upon by either party other than those that are expressly set forth herein. No agent, employee or other representative of either party is empowered to alter any of the terms hereof unless done in writing and signed by an authorized officer or the respective parties.

Assignment: Neither Operator nor city may assign its rights under this Agreement without the express prior written consent of the other.

Indemnification: Operator covenants and agrees to indemnify and hold harmless the City of Fremont, its officers, agents and employees, their successors and assigns, individually or collectively from and against all liability for any fines, claims, suits, demands, actions or causes of action of any kind and nature asserted by Operator or by anyone else, for personal injury or death, or property damage in any way arising out of or resulting from any activity or operation of Operator at, in or on the Facilities, in connection with its use of the Facilities or in fulfilling its duties, responsibilities and obligations pursuant to this Agreement and Operator further agrees to pay all expenses in defending against any claims made against City; provided however, that Operator shall not be liable for any injury, damage or loss occasioned by the sole negligence or willful misconduct of the City, its agents or employees. Operator and the city shall give prompt and timely notice of any claim made or suit instituted which, in any way, directly or indirectly, contingently or otherwise, affects or might affect either party.

Independent Contractor: Any and all acts that Operator or its personnel, employees, agents, contractors, or servants, perform in providing Soccer shall be undertaken as independent contractors and not as employees of the City. The City and Operator shall each act in their individual capacities and not as agents, employees, partners, joint ventures or associates of the other. An employee or agent of one shall not be deemed or construed to be the employee or agent of the other for any purpose whatsoever. Neither Operator nor its personnel, employees, agents, contractors, or servants shall be entitled to any City benefits. The City shall not provide any insurance coverage to Operator or its employees including, but not limited to, workers' compensation insurance. Operator shall pay all wages, salaries and other amounts due its employees and shall be responsible for all reports, obligations, and payments pertaining to social security taxation, income tax withholding, workers compensation, unemployment compensation, group insurance coverage, collective bargaining agreements or any other such similar matters. Operator shall have no authority to bind the City by or with any contract or agreement, nor to impose any liability upon the city. All acts and contracts of Operator shall be in its own name and not in the name of the City, unless otherwise provided herein.

Interest of Operator: The Operator will covenant that it presently has no interest and shall not acquire any interest, direct or indirect which would conflict with the performance of services required to be performed under this Agreement; it further covenants that, in the performance of this Agreement, no person having such interest shall be employed.

Termination: In addition to all other legal remedies available to the City, the City may cancel this agreement should any one or more of the following events occur:

1. If Operator shall file a petition of bankruptcy; or if proceedings in bankruptcy shall be instituted against it and it is thereafter adjudicated a bankrupt pursuant to proceedings; or if a court shall take jurisdiction of Operator and its assets pursuant to proceedings brought under the provision of any federal reorganization act; or if a receiver for Operator's assets is appointed; or if

Operator shall be divested of its rights, powers and privileges to provide the sport identified herein by other operation of law.

2. If Operator shall fail to perform, keep and observe any of the terms, provisions, covenants and conditions contained herein to be performed, kept and observed by it.
3. If Operator shall abandon and discontinue the provision of this Agreement.
4. If Operator shall fail to abide by all applicable laws, ordinances, rules and regulations of the United States, State of Nebraska, Dodge County, or the City of Fremont.
5. If Operator shall fail to obtain any insurance, performance bond or indemnity required herein or permit any such insurance, performance bond or indemnity to lapse or become void.

Force Majeure: Neither party shall be liable for any failure or delay in performance under this Agreement (other than for delay in the payment of money due and payable herein) to the extent said failures or delays are proximately caused an event of Force Majeure. "Force Majeure" is an event beyond the reasonable control of either party which makes the performance impossible or so impractical as reasonable to be considered impossible and includes, but not limited to, Act of god, war, terrorist attack, riot, civil disorder, earthquake, nuclear accident, fire, explosion, flooding, water levels, or other adverse weather conditions, strikes, or confiscation or any other action by any government which defeats the ability to perform this agreement.

Acknowledged:

Dated this _____ day of _____, 20____

OPERATOR (Name)

Dated this _____ day of _____, 20____

City of Fremont

Scott Getzschman, Mayor
City of Fremont
400 E Military Avenue
Fremont, NE 68025

EXHIBIT A**City of Fremont Parks and Recreation Concession Report Form****Contact Information:**

Organization/Group/Team Name: _____

Contact Person: _____ Email: _____

Address: _____ City: _____ State: _____ Zip: _____

Phone: _____ Fax: _____ Cell: _____

Reporting Month:

Facility Name: _____

Payments are required monthly, please check the appropriate box in which you are submitting payment for.**All payments must be received to the City Treasurer by the 15th of the following month.**

___ January 1-31

___ February 1-28

___ March 1-31

___ April 1-30

___ May 1-31

___ June 1-30

___ July 1-31

___ August 1-31

___ September 1-30

___ October 1-31

___ November 1-30

___ December 1-31

Payment Information:

Gross Revenue Earned (before sales tax): \$ _____ x .04 = \$ _____

Please Make Checks Payable to: City of Fremont**Remit To:** City Treasurer, 400 E Military Avenue, Fremont, NE 68025

Operator shall timely report financial information concerning Concessions sales to the City on this form. The city shall have the right to audit all of the Operator's Concessions related financial information. I certify to the best of my knowledge that the revenue numbers on this form are accurate, complete and in conformance with our organization's policies and procedures.

Remitter's Signature: _____ Date: _____

STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL /BOARD OF PUBLIC WORKS

FROM: GENERAL MANAGER, DEPARTMENT OF UTILITIES

DATE: January 20, 2014

SUBJECT: Sewer and Water extension in Luther Road from 32nd to 38th

Recommendation: Approve resolution to advertise for bids

Background: This project is to install the base grid water main (20") and extend the sanitary sewer (12") in Luther Road from 32nd Street north to 38th Street for the Ritz Lake development. The water portion of the project is funded half and half from the water fund and City sales tax dollars. The sewer portion of the project will be funded from the sewer fund. The developer of Ritz Lake will be charged a connection fee of ½ the cost of an 8" sewer.

The estimated cost is \$198,320 for the water main and \$122,765 for the sewer line.

#15

RESOLUTION NO. _____

A Resolution of the City Council of the City of Fremont, Nebraska, approving plans, specifications and estimate of cost for sewer and water installation in Luther Road from 32nd Street to 38th Street and grant permission to advertise for bids.

RESOLVED, That the plans and specifications for sewer and water installation in Luther Road from 32nd Street to 38th Street, as approved by the Board of Public Works, be approved at an estimated cost of \$321,085.00 and permission be granted to advertise for bids.

PASSED AND APPROVED THIS 28th DAY OF January, 2014

Scott Getzschman, Mayor

ATTEST:

Kimberly Volk, MMC
City Clerk

STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: GENERAL MANAGER, DEPARTMENT OF UTILITIES

DATE: January 20, 2014

SUBJECT: Broad Street Utility Relocations

Recommendation: Approve resolution to approve agreement.

Background: As part of the State Department of Roads project on Broad Street from 5th St. to 10th St. some utilities need to be relocated or modified. This agreement provides for reimbursement to the Utility for 90% of the non-betterment costs involved to complete the relocations or modifications.

#16

RESOLUTION NO. _____

A Resolution of the City Council of the City of Fremont, Nebraska, approving an agreement with the Nebraska Department of Roads for utility relocation.

RESOLVED, That the agreement with the Nebraska Department of Roads for utility relocation for Project No. HSIP-77-3(129), Broad St. from 5th to 10th Streets be approved.

PASSED AND APPROVED THIS 28th DAY OF January, 2014

Scott Getzschman, Mayor

ATTEST:

Kimberly Volk, MMC
City Clerk

A G R E E M E N T

STATE OF NEBRASKA, DEPARTMENT OF ROADS
CITY OF FREMONT
PROJECT NO. HSIP-77-3(129)
CONTROL NO. 22434
US 77, 5TH-20TH STREETS, FREMONT
UTILITY RELOCATION/REHABILITATION

THIS AGREEMENT, made and entered into by and between the City of Fremont hereinafter referred to as the "City" and the State of Nebraska, Department of Roads, hereinafter referred to as the "State".

WITNESSETH:

WHEREAS, the State has plans for improvements to US Highway 77, 5th – 10th Streets, in Fremont, Nebraska,

WHEREAS, said construction will be undertaken under the project designation HSIP-77-3(129), and

WHEREAS, the City owns and operates a water, gas line and electrical facility along and adjacent to a portion of this project, some of which is resting outside of the limits of the old highway right of way and on private property, and

WHEREAS, because of the widened right of way which the State has acquired for the new construction, and because of the construction itself, it becomes necessary for the City to adjust some, if not all, of its facility along this project, and

WHEREAS, the City is willing to rehabilitate its facility where necessary in accordance with the conditions hereinafter provided in this agreement, and

WHEREAS, the State is willing to reimburse the City for its nonbetterment costs to rehabilitate its facilities when the water, gas line and/or electrical facility is presently located outside of the old public right-of-way and on private property, and

WHEREAS, the State is willing to pay the City for eligible nonbetterment expenses incurred in connection with the rehabilitation of its facilities as provided by Federal-Aid Policy Guide 23 CFR 645A, "Utility Relocations, Adjustments and Reimbursement", and Federal-Aid Policy Guide, 23 CFR 645B, "Accommodation of Utilities" issued by the Federal Highway Administration.

NOW THEREFORE, in consideration of these facts, the parties hereto agree as follows:

SECTION 2. The description of work to be performed and the estimate of costs prepared by the City have been approved by the State and are hereby made a part of this agreement. These items are attached as Exhibit "B". The total amount of this estimate is \$17,935.07 of which \$16,141.56 is the share of the cost chargeable to the State. It is expressly understood that notwithstanding this estimate the State will reimburse the City for 90 percent of its actual nonbetterment expenses less any credits for salvaged or junked materials.

SECTION 3. The City agrees, as a part of the above described estimate to advise the State as to the method which will be used in accumulating the actual costs. If this method is prescribed by a Federal or State regulatory body, a statement to that effect shall be made by the City. If the accounting method is not prescribed by an agency of the State or Federal Government, it shall be described in the City's estimate and be approved as a part of this agreement.

SECTION 4. The City may submit progress billings for the portions of its rehabilitation that have been completed. The City agrees not to submit progress billings for amounts less than \$2,500.00. The State will make progress payments, based upon satisfactory prosecution of work, for 95 percent of the amount billed. The State will limit its payments to 95 percent of the approved estimate referenced in Section 2 of this agreement pending the results of the final cost audit. The State will make every effort to pay the City within thirty days of receipt of the City's invoice.

SECTION 5. If the City wants to let a construction contract, the City shall do the following:

- A. Comply with State public bidding statutes. If the City solicits bids from a list of known contractors, the list must be submitted to the State for concurrence prior to the soliciting of bids.
- B. Submit the bid proposal, plans and construction schedule to the State for approval prior to letting a contract.
- C. Require the contractor to abide by the provisions of the Nebraska Fair Employment Practices Act as provided by Neb.Rev.Stat. §48-1101 through 48-1126 (Reissue 2004), as amended, and all regulations relative to nondiscrimination in federally assisted programs of the Department of Transportation, Title 49 CFR, Parts 21 and 27 as set forth in Exhibit "A" attached hereto and made a part of this agreement.

by Neb.Rev.Stat. §48-601 through 48-671 (Reissue 2004), as amended, and the same are incorporated herein by this reference.

SECTION 6. It is agreed and understood by the parties hereto that Federal-Aid Policy Guide 23 CFR 645A, "Utility Relocations, Adjustments and Reimbursement", and Federal-Aid Policy Guide, 23 CFR 645B, "Accommodation of Utilities" issued by the U.S. Department of Transportation, Federal Highway Administration, as supplemented, revised or updated heretofore, is hereby expressly made a part of and incorporated into this agreement by this reference.

SECTION 7. In consideration of the payment as mentioned in Section 2 of this agreement the City agrees to relinquish or subordinate sufficient property rights or interests that it may have in property upon which it has an easement or similar right that will be occupied by the proposed highway improvement as are necessary for the construction, operation and maintenance of the highway facility.

SECTION 8. All traffic controls must comply with the latest edition of the Manual on Uniform Traffic Control Devices (MUTCD). If the State furnishes the City a traffic control plan, the City must comply with the plan. The State has the right to shut down a City work area not in compliance with the Manual on Uniform Traffic Control Devices.

SECTION 9. The City shall comply with the regulations relative to nondiscrimination in federally-assisted programs of the Department of Transportation, Title 49 CFR, Parts 21 and 27, as set forth in Exhibit "A" attached hereto and hereby made a part of this agreement.

SECTION 10. The City agrees that it and any contractor or subcontractor engaged under this agreement will fully comply with the provisions of the Nebraska Employment Security Law as provided by Neb.Rev.Stat. §48-601 through 48-671 (Reissue 2004).

SECTION 11. The City agrees that the billing will be prepared and submitted in a manner to allow comparison with the approved estimate.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed
by their proper officials thereunto duly authorized as of the dates below indicated.

EXECUTED by the _____ this _____ day of _____, 20____.

ATTEST:

CITY OF FREMONT

EXECUTED by the State this _____ day of _____, 20____.

STATE OF NEBRASKA
DEPARTMENT OF ROADS

Utilities Engineer

Planning and Project Development Engineer

NONDISCRIMINATION CLAUSES

During the performance of this contract, the contractor, for itself, its assignees and successors in interest (hereinafter referred to as the "contractor"), agrees as follows:

- (1) Compliance with Regulations: The Contractor will comply with the Regulations of the Department of Transportation relative to nondiscrimination in federally assisted programs of the Department of Transportation (Title 49, Code of Federal Regulations, Parts 21 and 27, hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this contract.
- (2) Nondiscrimination: The contractor, with regard to the work performed by it after award and prior to completion of the contract work, will not discriminate on the basis of disability, race, color, sex, religion or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor will not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix "A," "B," and "C" of Part 21 of the Regulations.
- (3) Solicitations for Subcontracts, Including Procurements of Materials and Equipment: In all solicitations either by competitive bidding or negotiation made by the contractor for work to be performed under a subcontract, including procurements of materials or equipment, each potential subcontractor or supplier shall be notified by the contractor of the contractor's obligations under this contract and the Regulations relative to nondiscrimination on the ground of handicap, race, color or national origin.
- (4) Information and Reports: The contractor will provide all information and reports required by the Regulations, or orders and instructions issued pursuant thereto, and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the State Highway Department or the Federal Highway Administration to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish this information, the contractor shall so certify to the State Highway Department, or the Federal Highway Administration as appropriate, and shall set forth what efforts it has made to obtain the information.
- (5) Sanctions for Noncompliance: In the event of the contractor's noncompliance with the nondiscrimination provisions of this contract, the State Highway Department shall impose such contract sanctions as it or the Federal Highway Administration may determine to be appropriate, including but not limited to,
 - (a) withholding of payments to the contractor under the contract until the contractor complies, and/or
 - (b) cancellation, termination or suspension of the contract, in whole or in part.
- (6) Incorporation of Provisions: The contractor will include the provisions of paragraph (1) through (6) in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Regulations, order, or instructions issued pursuant thereto. The contractor will take such action with respect to any subcontract or procurement as the State Highway Department or the Federal Highway Administration may direct as a means of enforcing such provisions including sanctions for noncompliance: Provided, however, that, in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or supplier as a result of such direction, the contractor may request the State to enter into such litigation to protect the interests of the State, and in addition, the contractor may request the United States to enter into such litigation to protect the interests of the



FREMONT

Department of Utilities



*Operated by the
Board of Public Works*

400 EAST MILITARY AVENUE • FREMONT, NE 68025-5141
BUSINESS PHONE 402-727-2600 • FAX PHONE 402-727-2667

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NOV 25 2013

UTILITIES SECTION

November 22, 2013

Rex Wilson
Utilities Coordinator
Nebraska Department of Roads
1500 Highway 2
P. O. Box 94759
Lincoln, Ne 68509-4759

Re: Project Number: HSIP-77-3(129)
Control Number: 22434
Location: U. S. 55, 5th- 10th St.
Fremont, Dodge Co.

Dear Mr. Wilson,

As requested, I have attached plan sheets showing the relocation of utilities necessary for the project, along with estimate sheets for work.

If there are any questions, feel free to contact me at 402-727-2630.

Sincerely,

Derril Marshall P.E.
General Manager
Fremont Department of Utilities

Enc.

Project No. HSIP-77-3(129)


Control No. 22434

US-77, 5th - 10th St, Fremont

City of Fremont

Estimate for Rehabilitation of Water, Gas and Electrical Facilities

City of Fremont Water Line Estimate	\$ 2,959.95
City of Fremont Gas Line Estimate	10,351.95
City of Fremont Electrical Line Estimate	<u>4,623.17</u>
Subtotal Estimate	17,935.07
State/City Participation 90/10	<u>x .90</u>
Total Reimbursable	\$16,141.56

Recommended

Date <u>1-9-14</u>

BROAD STREET WIDENING ELECTRIC ESTIMATE

Remove two ornamental lights, northeast corner 8th and Broad Street, and 150 feet north

Equipment		
Line Truck, 8 hours	\$320.00	
Crew Truck, 8 hours	\$80.00	
Subtotal		\$400.00
Labor		
Three man crew, 8 hour ea.	\$776.00	
Fringe Benefits	\$240.00	
Subtotal		\$1,016.00
Total		\$1,416.00

Relocate Street Light 250 feet north of 8th and Broad, east side

Material		
Gel pack, 6 ea	\$41.28	
Splice, 6 ea.	\$9.54	
Heat shrink, 2 ea.	\$26.03	
Conductor, 20 feet	\$51.11	
Subtotal		\$127.95
Equipment		
Line Truck, 8 hours	\$320.00	
Crew Truck, 8 hours	\$80.00	
Subtotal		\$400.00
Labor		
Three man crew, 8 hour ea.	\$776.00	
Fringe Benefits	\$240.00	
Subtotal		\$1,016.00
Total		\$1,543.96
Grand Total		\$2,959.95

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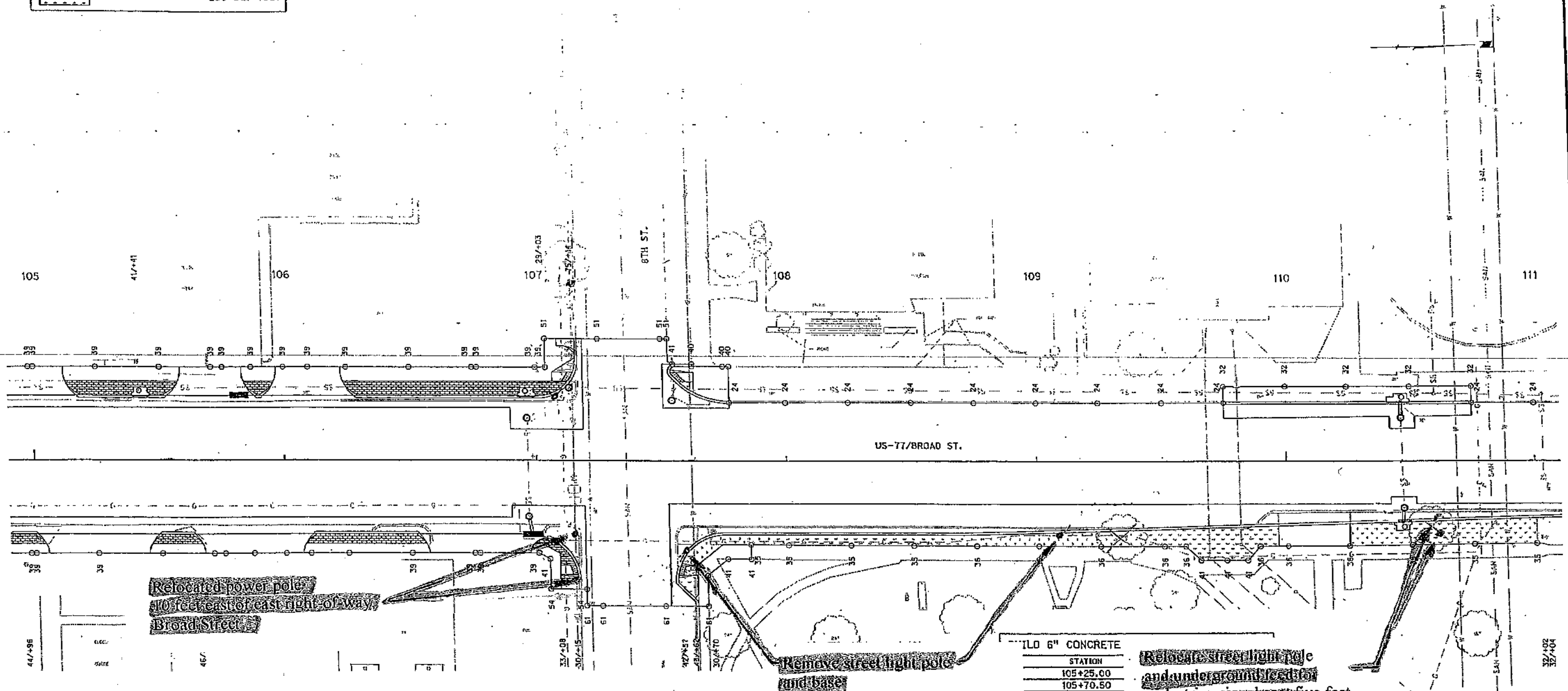
NOV 25 2013

UTILITIES SECTION

SODDING 250 SQ. YDS.

PRELIMINARY PLAN
NOT FINAL - SUBJECT TO CHANGE

PARSONS
BRINCKERHOFF
PROJECT NO.
17-3(129)
SHEET NO.
2-L17
C.N. 22434



Relocated power pole
10 feet east of east right-of-way
Broad Street

Remove street light pole
and base

Relocate street light pole
and underground feed to
pedestrian signal east five feet

BUILD CURB RAMP, PLAN 303			
STATION	SIDE	TYPE	DETECTABLE WARNING PANEL SQ. FT.
107+06.68	Lt.	A	8
107+08.44	Rt.	A	8
107+62.40	Rt.	A	8
107+63.06	Lt.	A	8

BUILD 4" IMPRINTED CONCRETE SURFACING, SPECIAL PLAN -C				
STATION TO STATION	SIDE	DESCRIPTION	WIDTH	SQ. YDS.
105+00.00 - 105+03.93	Rt.	-	4'	1
105+12.83 - 105+57.17	Lt.	-	6'	25
105+46.07 - 105+65.93	Rt.	-	4'	8
105+83.83 - 105+96.17	Lt.	-	6'	5
105+08.07 - 106+55.93	Rt.	-	4'	20
106+23.83 - 107+11.86	Lt.	-	6'	53
106+98.54 - 107+14.04	Rt.	-	Varies	7
107+08.44 - 107+15.60	Rt.	-	Varies	2

BUILD 4" CONCRETE SIDEWALK, PLAN 301-R.				
STATION TO STATION	SIDE	WIDTH	SQ. YDS.	
105+00.00 - 105+05.00	Rt.	4'	3	
105+12.00 - 105+58.00	Lt.	6'	31	
105+45.00 - 105+67.00	Rt.	4'	10	
105+83.00 - 105+97.00	Lt.	6'	10	
106+07.00 - 106+57.00	Rt.	4'	22	
106+23.00 - 107+15.68	Lt.	Varies	74	
106+97.00 - 107+15.46	Rt.	4'	15	
107+53.78 - 107+77.46	Lt.	Varies	29	
107+55.26 - 107+85.00	Rt.	Varies	27	
109+75.00 - 110+75.00	Lt.	Varies	71	
109+96.10 - 110+25.30	Rt.	Varies	29	

BUILD 6" CONCRETE			
STATION	SIDE	WIDTH	SQ. YDS.
105+25.00			
105+70.50			
105+87.00			
106+10.00			
106+77.00	Rt.	39	
107+08.44	Rt.	3	
107+09.70	Lt.	3	

BUILD ASPHALTIC CONCRETE PAVEMENT, TYPE SP-4			
STATION TO STATION		SIDE	TONS
105+00.00 - 111+00.00		E	616

BUILD 8" CONCRETE BASE w/INTEGRAL CURB, PLAN 301-R			
STATION TO STATION		SIDE	SQ. YDS.
105+00.00 - 107+18.67		Rt.	204
105+00.00 - 107+18.68		Lt.	163
107+50.68 - 107+77.46		Lt.	25
107+52.17 - 111+00.00		Rt.	442
109+75.00 - 110+75.00		Lt.	76

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NOV 25 2013
UTILITIES SECTION
CONSTRUCTION

Date: 11-JUN-2013 15:52
User: parsons
Computer: W-AWTC-0-00023
File: 22434.Dwg
Scale: 401

BROAD STREET WIDENING PROJECT GAS ESTIMATE

1. RELOCATE GAS MAIN ON BROAD ST TO EAST SIDE OF WALK

2" Plastic pipe	280' x \$2.13/ft	\$	596.40
Boring	280' x \$7.90/ft	\$	2,212.00
Equipment Cost:			
Trencher	8 hrs x \$20.00/ft	\$	160.00
Truck	8 hrs x \$10.00/ft	\$	280.00
Labor Cost:			
Labor	2 men x \$60.00/hr x 12 hrs	\$	720.00
Fringe Benefits		\$	200.00
Concrete		\$	225.00
Compressor	1 hr x \$20.00/hr	\$	20.00
TOTAL ESTIMATE:		\$	4,413.40

2. LOWER GAS MAIN ACROSS BROAD ST ON SOUTH SIDE OF 8TH ST:

2" Plastic pipe	90' x \$2.13/ft	\$	191.70
Boring	90' x \$7.90/ft	\$	711.00
Equipment Cost:			
Backhoe	6 hrs x \$35.00/ft	\$	210.00
Trencher	6 hrs x \$20.00/ft	\$	120.00
Truck	10 hrs x \$10.00/ft	\$	100.00
Labor Cost:			
Labor	2 men x \$60.00/hr x 12 hrs	\$	720.00
Fringe Benefits		\$	200.00
Concrete		\$	500.00
Compressor	1 hr x \$20.00/hr	\$	20.00
TOTAL ESTIMATE:		\$	2,772.70

3. LOWER GAS MAIN EAST SIDE OF BROAD ST IN LINE WITH 9TH ST:

2" Plastic pipe	20' x \$2.13/ft	\$	42.60
Fittings		\$	25.00
Equipment Cost:			
Backhoe	4 hrs x \$35.00/ft	\$	140.00
Trencher	8 hrs x \$20.00/ft	\$	160.00
Truck	8 hrs x \$10.00/ft	\$	80.00
Labor Cost:			
Labor	2 men x \$60.00/hr x 8 hrs	\$	480.00
Fringe Benefits		\$	150.00
Concrete		\$	250.00
Compressor	1 hr x \$20.00/hr	\$	20.00
TOTAL ESTIMATE:		\$	1,347.60

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NOV 25 2013

UTILITIES SECTION

BROAD STREET WIDENING PROJECT GAS ESTIMATE

4. RELOCATE GAS VALVE 10 FT TO 15 FT EAST OF BROAD ST ON SE CORNER:


2" Plastic pipe	25' x \$2.13/ft	\$	53.25
Fittings		\$	25.00
2" Gas Valve		\$	210.00
Equipment Cost:			
Backhoe	4 hrs x \$35.00/ft	\$	140.00
Trencher	8 hrs x \$20.00/ft	\$	160.00
Truck	8 hrs x \$10.00/ft	\$	80.00
Labor Cost:			
Labor	2 men x \$60.00/hr x 8 hrs	\$	480.00
Fringe Benefits		\$	150.00
Concrete		\$	500.00
Compressor	1 hr x \$20.00/hr	\$	20.00
	TOTAL ESTIMATE:	\$	1,818.25

TOTAL ESTIMATE: \$ **10,351.95**

RECEIVED

NOV 25 2013

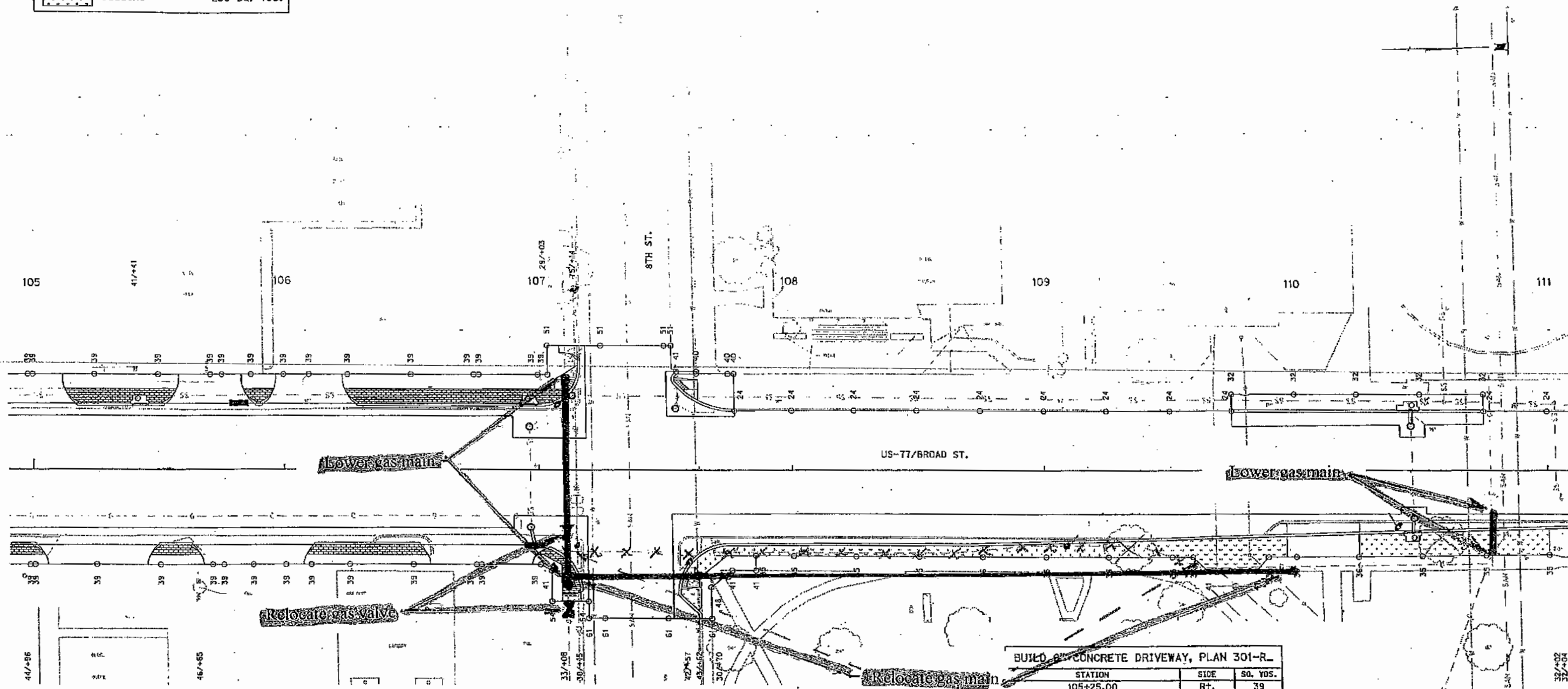
UTILITIES SECTION


 SODDING 250 SQ. YDS.

PRELIMINARY PLAN
NOT FINAL - SUBJECT TO CHANGE

PARSONS
BRINCKERHOFF

PROJECT NO.
77-3(129)
C.N. 22434

SHEET NO.
2-L17

BUILD CURB RAMP, PLAN 303				
STATION	SIDE	TYPE	 DETECTABLE WARNING PANEL SQ. FT.	
107+06.68	Lt.	A		8
107+08.44	Rt.	A		8
107+62.40	Rt.	A		8
107+63.06	Lt.	A		8

BUILD 4" IMPRINTED CONCRETE SURFACING, SPECIAL PLAN C					
STATION TO	STATION	SIDE	DESCRIPTION	WIDTH	SQ. YDS.
105+00.00	- 105+03.93	Rt.	-	4'	1
105+12.83	- 105+57.17	Lt.	-	6'	25
105+46.07	- 105+65.93	Rt.	-	4'	8
105+83.83	- 105+96.17	Lt.	-	6'	5
106+08.07	- 106+55.93	Rt.	-	4'	20
106+23.83	- 107+11.86	Lt.	-	6'	53
106+98.54	- 107+14.04	Rt.	-	Varies	7
107+08.44	- 107+15.60	Rt.	-	Varies	2

BUILD 4" CONCRETE SIDEWALK, PLAN 301-R.					
STATION TO	STATION	SIDE	WIDTH	SQ. YDS.	
105+00.00	- 105+05.00	Rt.	4'	3	
105+12.00	- 105+58.00	Lt.	6'	31	
105+45.00	- 105+67.00	Rt.	4'	10	
105+83.00	- 105+97.00	Lt.	6'	10	
106+07.00	- 106+57.00	Rt.	4'	22	
106+23.00	- 107+15.68	Lt.	Varies	74	
106+97.00	- 107+15.46	Rt.	4'	15	
107+53.78	- 107+77.46	Lt.	Varies	29	
107+55.26	- 107+85.00	Rt.	Varies	27	
109+75.00	- 110+75.00	Lt.	Varies	71	
109+96.10	- 110+25.30	Rt.	Varies	29	

BUILD 8" CONCRETE DRIVEWAY, PLAN 301-R.			
STATION	SIDE	SQ. YDS.	
105+25.00	Rt.	39	
105+70.50	Lt.	38	
105+87.00	Rt.	39	
106+10.00	Lt.	40	
106+77.00	Rt.	39	
107+08.44	Rt.	3	
107+08.70	Lt.	3	

BUILD ASPHALTIC CONCRETE PAVEMENT, TYPE SP-4			
STATION TO	STATION	SIDE	TONS
105+00.00	- 111+00.00	C	616

BUILD 8" CONCRETE BASE W/INTEGRAL CURB, PLAN 301-R.			
STATION TO	STATION	SIDE	SQ. YDS.
105+00.00	- 107+18.67	Rt.	204
105+00.00	- 107+18.68	Lt.	163
107+50.68	- 107+77.46	Lt.	25
107+52.17	- 111+00.00	Rt.	442
109+75.00	- 110+75.00	Lt.	76

RECEIVED

NOV 25 2013

UTILITIES SECTION

CONSTRUCTION

BROAD STREET WIDENING WATER ESTIMATE

Relocate hydrant at southwest corner of 8th and Broad Street

Materials

10' x 6" tapping sleeve and 6" valve	\$807.76
Valve Box	\$93.10
8" sleeve	\$138.36
8" plug	\$ 28.75
6" Hydrant swivel	\$109.57
Blocking	\$86.00
Sand, 42 ton	\$199.70
Concrete, 1.25 cu. Yd.	\$106.25

Sub total \$1,569.49

Equipment

Dump Truck, 8 hours	\$200.00
Mini Excavator, 8 hours	\$280.00
Tractor Backhoe, 2 hours	\$70.00
Crew Truck, 24 hours	\$240.00

Subtotal \$790.00

Labor

Three man crew, 24 hour ea.	\$1,728.00
Fringe Benefits	\$535.68

Subtotal \$2263.68

Total \$4,623.17

RECEIVED

NOV 25 2

UTILITIES SECTION

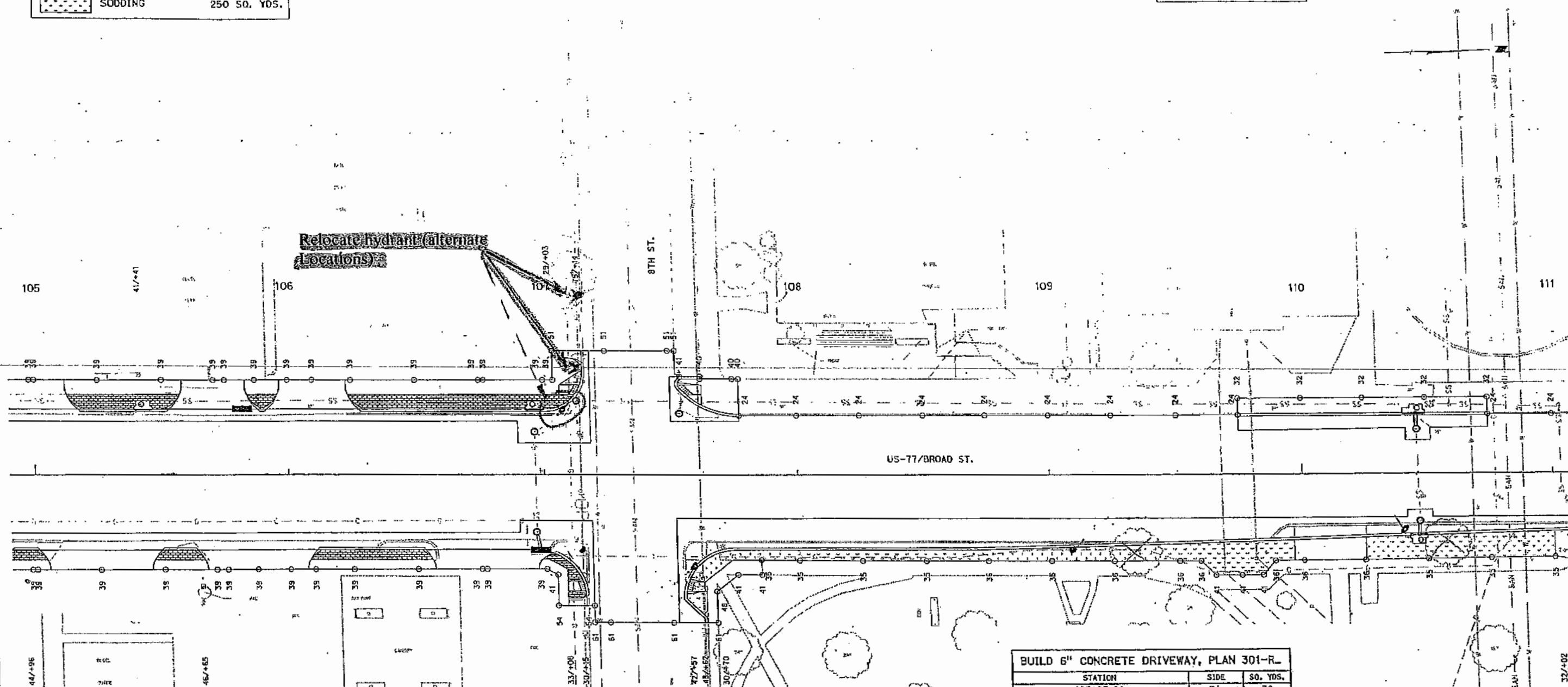
SODDING 250 SQ. YDS.

PRELIMINARY PLAN
NOT FINAL - SUBJECT TO CHANGE

PARSONS
BRINCKERHOFF

PROJECT NO.
77-311291
C.N. 22434

SHEET NO.
2-L17



BUILD CURB RAMP, PLAN 303

STATION	SIDE	TYPE	DETECTABLE WARNING PANEL SQ. FT.
107+06.68	Lt.	A	8
107+08.44	Rt.	A	8
107+62.40	Rt.	A	8
107+63.06	Lt.	A	8

BUILD 4" IMPRINTED CONCRETE SURFACING, SPECIAL PLAN LC

STATION TO STATION	SIDE	DESCRIPTION	WIDTH	SQ. YDS.
105+00.00 - 105+03.93	Rt.	-	4'	1
105+12.83 - 105+57.17	Lt.	-	6'	25
105+46.07 - 105+65.93	Rt.	-	4'	8
105+83.83 - 105+96.17	Lt.	-	6'	5
106+08.07 - 106+55.93	Rt.	-	4'	20
106+23.83 - 107+11.66	Lt.	-	6'	53
106+98.54 - 107+14.04	Rt.	-	Varies	7
107+08.44 - 107+15.60	Rt.	-	Varies	2

BUILD 4" CONCRETE SIDEWALK, PLAN 301-R

STATION TO STATION	SIDE	WIDTH	SQ. YDS.
105+00.00 - 105+05.00	Rt.	4'	3
105+12.00 - 105+58.00	Lt.	6'	31
105+45.00 - 105+67.00	Rt.	4'	10
105+83.00 - 105+97.00	Lt.	6'	10
106+07.00 - 106+57.00	Rt.	4'	22
106+23.00 - 107+15.68	Lt.	Varies	74
106+97.00 - 107+15.46	Rt.	4'	15
107+53.78 - 107+77.46	Lt.	Varies	29
107+55.26 - 107+85.00	Rt.	Varies	27
109+75.00 - 110+75.00	Lt.	Varies	71
109+96.10 - 110+25.30	Rt.	Varies	29

BUILD 6" CONCRETE DRIVEWAY, PLAN 301-R

STATION	SIDE	SQ. YDS.
105+25.00	Rt.	39
105+70.50	Lt.	38
105+87.00	Rt.	39
106+10.00	Lt.	40
106+77.00	Rt.	39
107+08.44	Rt.	3
107+08.70	Lt.	3

BUILD ASPHALTIC CONCRETE PAVEMENT, TYPE SP-4

STATION TO STATION	SIDE	TONS
105+00.00 - 111+00.00	E	616

BUILD 8" CONCRETE BASE W/INTEGRAL CURB, PLAN 301-R

STATION TO STATION	SIDE	SQ. YDS.
105+00.00 - 107+18.67	Rt.	204
105+00.00 - 107+18.68	Lt.	163
107+50.68 - 107+77.46	Lt.	25
107+52.17 - 111+00.00	Rt.	442
109+75.00 - 110+75.00	Lt.	76

RECEIVED

NOV 25 2013

UTILITIES SECTION

CONSTRUCTION

STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Chief of Police Jeff Elliott

DATE: 01-15-2014

SUBJECT: Cruiser Camera Grant

Recommendation: Move to approve Resolution.

Background: The police department has been awarded a mini-grant from the Nebraska Office of Highway Safety for the purchase of cruiser in car camera system. The grant provides up to \$3500 per unit to cover the cost of the camera. The Fremont Police Department was awarded a total of \$7,000.00 for the purchase of two in car camera systems.

The purchase of two camera systems will cost a total of \$9590.00. With \$7000.00 paid by the grant, the department will be required to pay a total \$2590 which was included in the police budget.

The attached quotation from the video camera manufacturer shows a quote for numerous items, but we are only purchasing two of the cameras from the quote.

The cameras are important in the day to day operations of the police department. They provide evidence on cases and allow for the more efficient investigation of citizen complaints. They also assist the officers in obtaining feedback in regards to their performance.

Fiscal Impact: \$7,000.00 state grant toward funding of cameras with \$2590.00 cost to the city.

#17

RESOLUTION NO.

A Resolution of the City Council of the City of Fremont, Nebraska to accept the Nebraska Department of Highway Safety Grant toward the purchase of two in car cruiser cameras.

WHEREAS, it is in the best interest of the City of Fremont to have police cruisers equipped with video cameras; and,

WHEREAS, The Nebraska Department of Highway Safety provides funding toward the purchase of these cameras through a mini grant; and,

WHEREAS,; and, The Nebraska Department of Highway Safety Grant will provide up to \$7,000.00 toward the purchase of two camera systems; and,

WHEREAS, The City of Fremont would be required to provide \$2590.00 toward the purchase; and,

WHEREAS, acceptance of the Nebraska Department of Highway Safety Mini Grant is required before they will provide funding for the cameras systems,

NOW THEREFORE BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF FREMONT, NEBRASKA: that the Mayor is hereby authorized to sign this resolution and other necessary documents to accept the Nebraska Department of Highway Safety Mini Grant for the purchase of two in car police video cameras.

PASSED AND APPROVED THIS 28th DAY OF JANUARY, 2014.

SCOTT GETZSCHMAN, MAYOR

Attest:

Kimberly Volk, MMC
City Clerk



Dave Heineman
Governor

STATE OF NEBRASKA

DEPARTMENT OF ROADS
Randall D. Peters, P.E., Director - State Engineer

December 31, 2013

NEBRASKA OFFICE OF HIGHWAY SAFETY
PO Box 94612 • Lincoln NE 68509-4612
Phone (402)471-2515 • FAX (402)471-3865
transportation.nebraska.gov/nohs/

Chief Jeff Elliott
Fremont Police Department
725 North Park Avenue
Fremont, Nebraska 68025

Dear Chief Elliott:

Enclosed is one fully executed copy of the "In-Car Camera System Mini-Grant Contract Application and Award". The application requirements have been met and the funding request has been approved. Your agency will receive funding assistance in the amount of \$7,000.00 by federal section 410 highway safety incentive funds to assist with the purchase of two digital in-car camera systems. The CFDA # for this project is 20.601.

Reimbursement for the purchase of the units will be paid when the terms of the Mini-Grant Contract have been satisfied. Total reimbursement shall not exceed \$7,000.00 for the two in-car camera systems. You may proceed with the arrangements to place the order. When submitting your reimbursement request to our office, please include the serial numbers for the in-car cameras.

As outlined in the Mini-Grant Contract, your agency will be responsible for the selection, bid process, acquisition and all costs associated with the installation and maintenance of the in-car camera systems. Additionally, agencies are required to provide training for their in-car camera system operators. Training is available through the Nebraska Law Enforcement Training Center.

If you have any questions, please contact Traffic Safety Specialist Becky Stinson at 402/471-3880 or becky.stinson@nebraska.gov.

Very truly yours,

Fred E Zwonechek
Administrator
Nebraska Office of Highway Safety

FEZ:BS:410982c

Enclosures

RECEIVED

OCT 17 2013

NEBRASKA OFFICE OF HIGHWAY SAFETY



Nebraska Office of Highway Safety (NOHS)
IN-CAR CAMERA SYSTEM

MINI-GRANT CONTRACT APPLICATION AND AWARD

MUST BE APPROVED BY NOHS PRIOR TO PURCHASE

Project Type:	DATE: October 17, 2013	
APPLICANT:	City of Fremont Police Dept.	
ADDRESS:	725 North Park Ave.	
CITY, STATE, ZIP:	Fremont, Nebraska 68025	
TELEPHONE NO.:	402-727-2887	FEDERAL I.D. NO.: 47-8006192
EMAIL ADDRESS:	glen.still@fremontne.gov	

PROJECT DESCRIPTION: The purpose of this Mini-Grant Contract is to provide funding assistance to law enforcement agencies to acquire digital in-car camera system(s). The NOHS will provide funding assistance for a maximum of three (3) in-car cameras at either 75% of the cost of the unit, or \$3,500.00 per unit, whichever is lower.

The applicant must submit the following supporting documentation with this application:

- 1) make, model, and manufacturer/authorized distributor of the equipment to be purchased; and
- 2) a copy of your agency's current seat belt policy and drug-free workplace policy.

Upon receipt of the equipment, the agency agrees to maintain good reports of the activity generated (i.e. number of recorded traffic stops) to the NOHS for three (3) years.

CONTRACTUAL SERVICES:

- | | |
|--|--|
| 1) Number of In-Car Camera System(s) | 3-2 |
| 2) Total Cost per Unit | \$ 4785.00 |
| 3) Cost to Law Enforcement Agency | \$ 14,355.00 (2 x 1,295.00) & 12/30/13 |
| 4) Cost to Nebraska Office of Highway Safety | \$ 14,355.00 (2 x 3,500.00) |

The applicant will be responsible for the bid process, selection, acquisition, initial payment, installation, maintenance and proper operation/training for personnel utilizing this in-car camera system.

Within sixty (60) days from the date of this award the reimbursement request must be submitted to NOHS. After sixty (60) days, reimbursements will not be honored.

This Mini-Grant Contract is financed on a reimbursement basis. The applicant must: 1) receive approval of the Mini-Grant Contract from the NOHS prior to purchase; 2) incur the expenses (pay the bills); 3) request reimbursement for the amount awarded on a Mini-Grant Contract claim for reimbursement (CR); and 4) complete the CR and attach the required supporting documentation prescribed below.

- a) Attach each original line or the claim for reimbursement located on the NOHS website at: www.transportation.nebraska.gov/pdfs/contract.html
- b) Attach a copy of the invoice(s) from the vendor with the itemized costs of the equipment.
- c) Attach a copy of the check(s) paid by the applicant to the vendor for the equipment.
- d) Provide the serial numbers for the equipment.

Acceptance of Conditions: The Mini-Grant Contract Award recipient agrees to comply with all applicable federal and state laws, rules and regulations, and certification and requirements located in Attachment A of the Grant Contract Terms, Guide and Policies and Procedures. The Guide can be found on the NOHS website at www.transportation.nebraska.gov/pdfs/contract.html. Failure to comply with these conditions may result in revocation of this Grant Contract Award. All Awards are subject to availability of Federal Funding.

 Authorized Signature of Applicant Nebraska Office of Highway Safety	10-17-2013 Date	11. Glen E. Still Print or Type Name
 Nebraska Office of Highway Safety	12/31/13 Date	Fred E. Zwonczek, Administrator Print or Type Name
Return completed form to: Nebraska Office of Highway Safety P.O. Box 94612 Lincoln, Nebraska 68509-4512		Phone (402) 471-2515 FAX (402) 471-3352

Project No.: 410-14-02-15	TO BE COMPLETED BY NOHS	Contract Approval Date: 12/30/13
	SP: <input checked="" type="checkbox"/> DF: <input checked="" type="checkbox"/>	
The Catalog of Federal Domestic Assistance (CFDA) number assigned to this Mini-Grant Contract is 20.601.		



4RE Price Estimate

Provided By:

Agency Name:	Fremont Police Department
Contact Person:	Lieutenant Glen Still
Address:	725 North Park Avenue
Address:	Fremont, NE 68025
Date:	October 9, 2013

TOTAL PROJECT ESTIMATED AT

\$14,460.00

Evidence Library Server and Client Software

	Quantity
KEY-ELB-SRV-300 Evidence Library 3 Server Software	0
SFW-ELB-CLI-300 Included Remote Client License Key, Evidence Library 3	0
SFW-ELB-CLI-301 Additional Remote Client License Key, Evidence Library 3	0
SFW-SQL-CAL-R25 Additional Software CALs, SQL Server 2008 R2, 5 CAL Pack	0
SFW-SQL-CAL-R21 Additional Software CAL, SQL Server 2008 R2, 1 CAL Pack	0

MSRP	Direct	Extended
\$ -	\$ 1,285.00	\$ -
\$ 85.00	\$ -	\$ -
\$ 85.00	\$ 75.00	\$ -
\$ 460.00	\$ 410.00	\$ -
\$ 100.00	\$ 90.00	\$ -

Server Hardware and Software

	Quantity
HDW-4RE-SRV-001 Tower Server, Intel i7 3.40 GHz, 8GB RAM, 4x2TB SATA 7,200 RPM drives, 5TB usable video storage, Windows 7 Pro 64-bit, SQL Server 2008 R2 (1CAL), 3-Year full service (on-site or reimbursed) warranty. Small agency. 1-5 concurrent cars. 5TB usable video storage. <i>This server includes tower, keyboard, monitor with built in speakers and mouse.</i>	0

MSRP	Direct	Extended
\$ 3,880.00	\$ 3,490.00	\$ -

Video Storage Drives will be added to server and/or JBOD

	Quantity
HDW-4RE-HDD-4TB 4TB Hard Drives, Server Class, 7,200 rpm, 64MB Cache	0
HDW-4RE-JBD-000 Optional JBOD Enclosure	0
HDW-4RE-RBT-000 Optional DVD Robot	0

MSRP	Direct	Extended
\$ 555.00	\$ 490.00	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -

Wireless Access Points

	Quantity
WAP-BLD-245-001 Wi-Fi Access Point, 802.11n, 2.4/5GHz, Digital Steering	0
WAP-KIT-05G-001 WiFi Access Point Kit, 802.11n, 5GHz, Omni-Directional	0
WAP-BLD-05G-001 Wi-Fi Access Point, 802.11n, 5GHz, Sector Antenna	0

MSRP	Direct	Extended
\$ 3,270.00	\$ 2,955.00	\$ -
\$ 455.00	\$ 405.00	\$ -
\$ 285.00	\$ 250.00	\$ -

Total IT Hardware and Software \$ -

WatchGuard Video Technical Services

	Quantity
SVC-4RE-INS-100 4RE System Installation, In-Car (Per Unit Charge)	0
SVC-VID-REM-100 Video System Removal (Per Unit Charge)	0
SVC-4RE-ONS-400 4RE System Setup, Configuration, Testing and Training (Quantity represents number of sites)	0
SVC-WGV-ONS-300 Access Point installations including cable runs (Work may be performed by a sub-contractor)	0

MSRP	Direct	Extended
Quote	Quote	\$ -
Quote	Quote	\$ -
Quote	Quote	\$ -
\$ 1,100.00	\$ 1,000.00	\$ -

Total Technical Services \$ -

Manual Adjustments

Description:	\$ -
Notes:	<p>Applicable taxes may apply and are not necessarily accounted for on this estimate. Contact WatchGuard Video for a revised estimate.</p> <p>ESTIMATE VALID FOR 30 DAYS</p>
	<p>Subtotal: \$ 14,385.00</p> <p>UPS Ground Shipping: \$ 75.00</p> <p>Taxes: 0.0% \$ -</p> <p>ESTIMATE TOTAL: \$ 14,460.00</p>

Financing

Estimate Only
Call for Detailed Quote

Within Texas

- Includes applicable warranty coverage
- You take ownership immediately. Fully paid off at end of term
- For a detailed quote, call WatchGuard to determine final project price, approximate date of first payment, desired financing term, and basic agency information

Payments	3-Year	4-Year	5-Year
Monthly	\$ 529	\$ 443	\$ 401
Quarterly	Call Us	Call Us	Call Us
Semi-Annual	Call Us	Call Us	Call Us
Annual	Call Us	Call Us	Call Us

Note: This is only an estimate for 4RE related hardware, software and WG Technical Services. Actual costs related to a turn-key operation requires more detailed discussion and analysis, which will define actual back-office costs and any costs associated with configuration, support and installation. Please contact your sales representative for more details.

415 Century Parkway
Allen, TX 75013
(800) 605-6734
www.watchguardvideo.com



Agency Name:	Fremont Police Department
Contact Person:	Lieutenant Glen Still
Address:	725 North Park Avenue
Address:	Fremont, NE 68025
Date:	October 9, 2013

4RE Price Estimate

Provided By:

TOTAL PROJECT ESTIMATED AT

\$14,460.00

4RE Base System and Options

		Quantity	MSRP	Direct	Extended
4RE-200-GPS-ZSL	4RE In-Car Camera System. Includes GPS, High definition Zero Sightline (720P) forward facing camera, Infrared color cabin camera, DVR, integrated 200GB automotive grade hard drive, 16GB USB removable thumb drive, cabin microphone, 900 MHz Hi Fidelity wireless microphone, hardware & cabling, 1 yr. warranty. Includes Evidence Library Express software.	3	\$ 5,450.00	\$ 4,795.00	\$ 14,385.00
4RE ELITE	Upgrade to 4RE Elite. Adds support for up to 6 cameras.	0	\$ 300.00	\$ 275.00	\$ -
MOBILE APP	4RE Mobile App. Laptop interface software.	0	\$ 85.00	\$ 50.00	\$ -

Wireless Video Transfer and Networking Options

		Quantity	MSRP	Direct	Extended
4RE-WRL-KIT-05G	4RE In-Car 802.11n Wireless Kit, 5GHz (2.4GHz is available)	0	\$ 345.00	\$ 200.00	\$ -
HDW-ETH-SWT-001	4RE, Power Over Ethernet / Gigabit 4-port Switch	0	\$ 180.00	\$ 150.00	\$ -

Camera Configuration Options

		Quantity	MSRP	Direct	Extended
CAM-BST-102-NEW	Infrared Color Cabin Camera, Additional (requires 4RE Elite)	0	\$ 220.00	\$ 195.00	\$ -
WGA00485	Auxiliary Camera	0	\$ 220.00	\$ 195.00	\$ -

Microphone Options

		Quantity	MSRP	Direct	Extended
DUAL MIC UPGRADE	Dual Wireless Mics. Includes second wireless microphone kit.	0	\$ 875.00	\$ 785.00	\$ -
DESKTOP CHARGER	Desktop Charging unit for Wireless Transmitter	0	\$ 110.00	\$ 99.00	\$ -
TRANSMITTER	Wireless Transmitter (additional / replacement)	0	\$ 385.00	\$ 345.00	\$ -

In-Car Hardware Warranties 1st year is included with a new 4RE purchase.

		Quantity	MSRP	Direct	Extended
WAR-4RE-CAR-2ND	Warranty, 4RE, In-Car, 2nd Year (Months 13-24)	0	\$ 295.00	\$ 100.00	\$ -
WAR-4RE-CAR-3RD	Warranty, 4RE, In-Car, 3rd Year (Months 25-36)	0	\$ 295.00	\$ 200.00	\$ -
WAR-4RE-CAR-4TH	Warranty, 4RE, In-Car, 4th Year (Months 37-48)	0	\$ 295.00	\$ 325.00	\$ -
WAR-4RE-CAR-5TH	Warranty, 4RE, In-Car, 5th Year (Months 49-60)	0	\$ 295.00	\$ 450.00	\$ -

Software Protection Plan Create, amend or extend a Software Protection Plan

		Quantity	MSRP	Direct	Extended
SPW-MNT-ELB-2YR	Software Protection, Evidence Library, 2nd Year (per 4RE)	0	\$ 110.00	\$ 95.00	\$ -
SPW-MNT-ELB-3YR	Software Protection, Evidence Library, 3rd Year (per 4RE)	0	\$ 215.00	\$ 95.00	\$ -
SPW-MNT-ELB-4YR	Software Protection, Evidence Library, 4th Year (per 4RE)	0	\$ 320.00	\$ 95.00	\$ -
SPW-MNT-ELB-5YR	Software Protection, Evidence Library, 5th Year (per 4RE)	0	\$ 430.00	\$ 95.00	\$ -
5 Year HW/SW Warranty Discount	Discount for purchase of 5 year hardware and software warranty at time of 4RE purchase.	0	\$ -	\$ -	\$ -

Miscellaneous Options and Accessories

		Quantity	MSRP	Direct	Extended
RADAR CABLE	Radar Interface Cable (Stalker, Decatur Genesis I and II Select, Kustom Eagle or Raptor, MPH Bee 3)	0	\$ 85.00	\$ 75.00	\$ -
Trade-In	Trade-In Credit, if applicable	0	\$ -	\$ -	\$ -
CUSTOM 1	Used for additional items, offers or discounts	0	\$ -	\$ -	\$ -

Total In-Car Hardware \$ 14,385.00

FREMONT POLICE DEPARTMENT

GENERAL ORDER: **POLICY G – 8** **EFFECTIVE DATE: 07/2001**
SUBJECT: **DRUG AND ALCOHOL FREE WORKPLACE**
SECTION: **8 ORDER: 8**

AUTHORIZED BY: **TIMOTHY MULLEN - CHIEF OF POLICE**
REVIEW: **ANNUALLY**

POLICY:

The use of illegal drugs, unauthorized controlled substances or alcohol by employees jeopardizes their safety, as well as that of their co-workers and the citizens who rely upon the services they provide. Illegal drug use or alcohol use on duty can result in decreased productivity, increased medical expense, absenteeism, tardiness, accidents and turnover. Use or possession of illegal or unauthorized controlled substances shall result in disciplinary action. Use of alcohol on duty shall result in disciplinary action.

All employees with knowledge of criminal drug activity by city employees shall report that information to their immediate supervisor, who shall forward it through the chain of command to the Chief of Police.

All employees with knowledge of alcohol use by city employees while on duty shall report that information to their immediate supervisor, who shall forward it through the chain of command to the Chief of Police.

SEE ATTACHED

Any violation of this General Order Policy will result in disciplinary action pursuant to the City of Fremont Personnel Manual.

I have read and fully understand this General Order Policy.

Employee: _____

Date: _____

FREMONT POLICE DEPARTMENT

GENERAL ORDER: POLICY G – 18
SUBJECT: SAFETY BELT USE
SECTION: 8 ORDER: 18

EFFECTIVE DATE: 07/2001

AUTHORIZED BY: TIMOTHY MULLEN - CHIEF OF POLICE
REVIEW: ANNUALLY

POLICY:

It shall be the responsibility of every driver of a Police Department vehicle to ensure that he/she and all passengers wear safety belts, if available. Every department employee who is a passenger in a department vehicle shall be responsible for wearing safety belts, if available. The vehicle shall not be put in motion until all occupants' safety belts are properly fastened.

Any violation of this General Order Policy will result in disciplinary action pursuant to the City of Fremont Personnel Manual.

I have read and fully understand this General Order Policy.

Employee: _____

Date: _____

STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Todd Bernt, Fire Chief

DATE: January 23, 2014

SUBJECT: Equipment Grant

Recommendation: Move to approve the fire department to apply for an equipment grant (computer tablets) through Firehouse Subs Public Safety Foundation.

Background: At the October 29, 2013 city council meeting, council approved for the fire department to apply for an equipment grant through Firehouse Subs. The fire department was denied the grant. This is re-applying for the equipment grant for three new computer tablets.

Computer tablets are used for creating a patient care report inputting patient health information for all EMS patients. The fire department will be applying to get three new computer tablets. The current computer tablets operating system Windows XP will not supported by Microsoft in spring 2014 possibly creating security issues. These tablets will need to be replaced. Costs will be paid 100% by Firehouse Subs Public Safety Foundation.

In 2005, Firehouse Subs established its non-profit, Firehouse Subs Public Safety Foundation, with the goal to provide funding, life-saving equipment, disaster assistance and educational opportunities for first responders and public safety organizations.

Fiscal Impact: Total value of the grant is up to \$10,000 with zero City funds expended.

#18



Administration

GRANT APPLICATION

WELCOME

Congratulations! Your organization has met Firehouse Subs Public Safety Foundation's pre-qualification criteria in order to be considered for a grant.

Thank you for your interest in Firehouse Subs Public Safety Foundation. Our mission is dedicated to improving the life-saving capabilities of public safety organizations in communities served by Firehouse Subs by providing funding, resources and support.

Our distributions are done on a quarterly basis and approved or denied by the Foundation's Board of Directors. All applicants will be considered and notified after distributions are made whether support will be granted.

Quarterly Application Deadlines:

- Friday, March 07, 2014 at 11:59 PM for 2nd Quarter Grants
- Friday, June 06, 2014 at 11:59 PM for 3rd Quarter Grants
- Friday, September 05, 2014 at 11:59 PM for 4th Quarter Grants
- Friday, December 05, 2014 at 11:59 PM for 1st Quarter Grants (Q1 2015)

Please apply early. Technical assistance will be available up until two weeks of the deadline. Due to the large number of applications submitted, any inquiries received after that time will not be addressed until the next grant cycle.

PLEASE:

- **DO NOT** send email inquiries to the Firehouse Subs Care Center or through the Firehouse Subs EMS survey.
- **DO NOT** phone the Firehouse Subs main office or Firehouse Subs restaurants with grant inquiries.

The grant process is a partnership. We greatly appreciate your cooperation and compliance.

A printable copy of the application form can be downloaded [here](#).

The PDF is available as a reference for your convenience, it is not meant to be submitted.

» NEXT



Administration

GRANT APPLICATION

APPLICATION GUIDELINES AND REQUIRED ATTACHMENTS

Attachments will be required. We recommend you print this page prior to moving forward. Please have the following ready when applying:

- **Background/History** (History of the department or organization applying for funds)
- **Recent quote for ALL requested equipment from a vendor with vendor contact information** (include sales tax where applicable, an estimated freight charge, and sales representative's name and contact information. If approved for funding our Foundation will use the exact quote to purchase the items requested, our foundation will not be responsible for any restocking fees or costs if the quote is incorrect. Our Foundation will not cover the cost of any maintenance plans or extended warranties.)
- **Most Recent Financial Information** (Financial statement including balance sheet or most recent Audit Report)
- **Current inventory of major apparatus including special equipment** (i.e. thermal imagers, extrication tools, etc. / typed list of all major equipment)

» NEXT

[Legal \(/Home/LegalStatement\)](#)

[Privacy Policy \(/Home/PrivacyPolicy\)](#)

© 2014 Firehouse Subs

STAFF REPORT

TO: Mayor and City Council

FROM: Rian Harkins, Planning Director

DATE: 23 January 2014

SUBJECT: Consider Resolution to dedicate right-of-way for proposed right-of-way for 1st Street – Luther to Johnson.

Recommendation: Move to approve Resolution

Background: The request is for approval of a right-of-way dedication for the 1st Street extension project. The Nebraska Department of Roads is requesting a delineation between the drainage area and actual street right-of-way for the project to move forward and receive final design approval so that the bidding process can start.

Staff recommends approval.

#19

RESOLUTION NO. _____

A Resolution of the City Council of the City of Fremont, Nebraska, designating right-of-way for the 1st Street Extension project

RESOLVED: That the area noted in the legal descriptions of Exhibit "A" be accepted as right-of-way for the 1st Street Extension project.

PASSED AND APPROVED THIS _____ DAY OF _____, 2014

SCOTT GETZSCHMAN, MAYOR

ATTEST:

Kimberly Volk, MMC
City Clerk

EXHIBIT "A"

1ST STREET RIGHT-OF-WAY LUTHER - JOHNSON

A tract of land situated in the S $\frac{1}{2}$ of the NW $\frac{1}{4}$ and the N $\frac{1}{2}$ of the SW $\frac{1}{4}$ of Section 19, Township 17 North, Range 9 East of the 6th P.M., Fremont, Dodge County, Nebraska more particularly described as follows:

Commencing at the West $\frac{1}{4}$ corner of said Section 19, and assuming the South Line of the NW $\frac{1}{4}$ to bear due East-West;

Thence S 00° 07' 34" W along the West Line of the SW $\frac{1}{4}$ 40.00 feet;

Thence S 90° 00' 00" E 51.65 feet;

Thence along a 550.00 foot radius curve to the left, the chord of which bears N 85° 41' 39" E and a chord length of 86.20 feet, 86.36 feet to a point on the North Line of angling First Street, said point being the Point of Beginning;

Thence continuing along said 550.00 foot radius curve, whose chord bears N 63° 06' 00" E and a chord length of 341.74 feet, 347.49 feet;

Thence N 45° 00' 00" E a distance of 58.34 feet;

Thence along a 470.00 foot curve to the right, whose chord bears N 67° 29' 59" E and a chord length of 359.72 feet, a distance of 369.14 feet to a point which is 300.00 feet North of the South Line of the NW $\frac{1}{4}$ of Section 19;

Thence N 90° 00' 00" E along a line 300.00 feet North of and parallel to said South Line of the NW $\frac{1}{4}$ 1849.50 feet to a point on a road easement line, said line is 33.00 feet West of and parallel to the East Line of the NW $\frac{1}{4}$ of Section 19;

Thence N 00° 07' 24" E along said easement line 80.00 feet;

Thence N 90° 00' 00" W parallel to the South Line of the NW $\frac{1}{4}$ 1849.67 feet,

Thence on a 550.00 foot radius curve to the left, whose chord bears S 67° 29' 59" W and a chord length of 420.95 feet, a distance of 431.98 feet;

Thence S 45° 00' 00" W 58.34 feet;

Thence along a 470.00 foot curve to the right, whose chord bears S 67° 36' 37" W and a chord length of 361.40 feet, 370.95 feet;

Thence S 90° 00' 00" W 25.51 feet to the East Line of Luther Road, said line being 33.00 feet East of the West Line of the NW $\frac{1}{4}$ of Section 19;

Thence S 00° 10' 15" W along said line 33.00 feet East of and parallel to the West Line of the NW $\frac{1}{4}$ 19.44 feet to the North Line of angling First Street;

Thence S 68° 57' 27" E along said North Line 123.04 feet to the Point of Beginning, containing 4.94 Acres more or less.

STAFF REPORT

TO: Mayor and City Council

FROM: Rian Harkins, Planning Director

DATE: 23 January 2014

SUBJECT: Consider Resolution dedicating drainage easement for 1st Street – Luther to Johnson

Recommendation: Approve Resolution

Background: The request is for approval of a right-of-way dedication for the 1st Street extension project. The Nebraska Department of Roads is requesting a delineation between the drainage area and actual street right-of-way for the project to move forward and receive final design approval so that the bidding process can start.

Staff recommends approval.

#20

RESOLUTION NO. _____

A Resolution of the City Council of the City of Fremont, Nebraska, designating a drainage easement for the 1st Street Extension project.

RESOLVED: That the area noted in the legal descriptions of Exhibit "A" be accepted as an easement for drainage for the 1st Street Extension project easement.

PASSED AND APPROVED THIS _____ DAY OF _____, 2014

SCOTT GETZSCHMAN, MAYOR

ATTEST:

Kimberly Volk, MMC
City Clerk

EXHIBIT "A"

1ST STREET DITCH EASEMENT

A tract of land situated in the S $\frac{1}{2}$ of the NW $\frac{1}{4}$ and the N $\frac{1}{2}$ of the SW $\frac{1}{4}$ of Section 19, Township 17 North, Range 9 East of the 6th P.M., Fremont, Dodge County, Nebraska more particularly described as follows:

Commencing at the West $\frac{1}{4}$ corner of said Section 19, and assuming the South Line of the NW $\frac{1}{4}$ to bear due East-West;

Thence S 00° 07' 34" W along the West Line of the SW $\frac{1}{4}$ 40.00 feet;

Thence S 90° 00' 00" E 51.65 feet;

Thence along a 550.00 foot radius curve to the left, the chord of which bears N 67° 35' 39" E and a chord length of 422.62 feet, 433.78 feet;

Thence N 45° 00' 00" E a distance of 58.34 feet;

Thence along a 470.00 foot curve to the right, whose chord bears N 67° 29' 59" E and a chord length of 359.72 feet, a distance of 369.14 feet to a point which is 300.00 feet North of the South Line of the NW $\frac{1}{4}$ of Section 19;

Thence N 90° 00' 00" E along a line 300.00 feet North of and parallel to said South Line of the NW $\frac{1}{4}$ bearing N 90 00' 00" E 88.73 feet to the Point of Beginning,

Thence continuing N 90 00' 00" E 1550.00 feet;

Thence along a 120.00 foot radius curve to the right, whose chord bears S 44° 59' 23" E and a chord length of 169.73 feet, a distance of 188.54 feet;

Thence S 00° 00' 00" E 205.58 feet, thence S 90° 00' 00" W 40.00 feet;

Thence N 00° 00' 00" W 205.58 feet;

Thence along an 80.00 foot radius curve to the left whose chord bears N 44° 59' 05" W and a chord length of 113.17 feet, a distance of 125.70 feet, to a point which is 260.00 feet North of the South Line of the NW $\frac{1}{4}$ of Section 19;

Thence N 90° 00' 00" W 260.00 feet North of and parallel to said South Line 1550.00 feet;

Thence N 00° 00' 00" W 40.00 feet to the Point of Beginning, containing 1.76 acres more or less.

STAFF REPORT

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Dan Seder, Parks and Recreation Director

DATE: January 23, 2014

SUBJECT: Park and Recreation Board

Recommendation: Move to approve the recommendation of the Mayor to reappoint Dian Christensen-Hillis to the Park and Recreation Board for a three year term ending January 2017.

Background: Reappointment has been confirmed with Parks and Recreation Director Dan Seder.

#21

STAFF REPORT

TO: Mayor and City Council

FROM: Rian Harkins, Planning Director

DATE: 23 January 2014

SUBJECT: Consider Resolution to approve professional services agreement for testing services for 2013 Storm Water Pumping Station Screen

Recommendation: Move to approve Resolution.

Background: The request is for approval of a professional services agreement for the testing services portion of the 2013 Stormwater Pump Station Screen project.

The request is being made due to the testing requirements stated in the specification of the construction specifications. The construction specifications call for testing to be done for certain materials. This agreement would take care of that requirement.

The City Attorney has reviewed the contract, and staff is recommending approval.

#22

RESOLUTION NO. _____

A Resolution of the City Council of the City of Fremont, Nebraska, to authorize execution of a professional services agreement with Thiele Geotech, Inc. for testing services for the 2013 Stormwater Pumping Station Screen project

NOW THEREFORE BE IT RESOLVED: By the City Council of the City of Fremont, Nebraska that the Mayor and City Clerk are hereby authorized to execute a professional services agreement with Thiele Geotech, Inc. for 2013 Stormwater Pumping Station Screen project.

PASSED AND APPROVED THIS ____ DAY OF _____, 2014

SCOTT GETZSCHMAN, MAYOR

ATTEST:

Kimberly Volk, MMC
City Clerk



13478 Chandler Road
Omaha, Nebraska 68138-3716
402.556.2171 Fax 402.556.7831
www.thielegeotech.com

January 14, 2014

City of Fremont c/o JEO
Mr. David Henke
142 W. 11th Street
P.O. Box 207
Wahoo, Nebraska 68066-0207

**RE: PROPOSAL FOR MATERIAL TESTING SERVICES
2013 STORMWATER PUMPING STATION SCREEN, FREMONT, NEBRASKA**

Dear Mr. Henke:

Enclosed is our proposal for material testing services on the 2013 Stormwater Pumping Station Screen located near Washington Street and South Park Avenue in Fremont, Nebraska. The accompanying proposal describes the testing services that will be provided, the estimated cost, and the contract terms.

Thiele Geotech is a service oriented firm offering client focused geotechnical and material engineering from project start to finish. We have a capable staff who has experience with all of the testing required on this project.

Thiele Geotech is an accredited laboratory as required by virtually all governing agencies and specifications. Thiele Geotech participates in the AASHTO Materials Reference Laboratory (AMRL) program and the Cement and Concrete Reference Laboratory (CCRL) program. Our laboratory accreditation covers numerous test methods for the analysis of soils, aggregates, concrete, masonry and asphalt testing. Thiele Geotech has nationwide approval (validation) by the Department of the Army Corps of Engineers to provide construction materials testing.

We look forward to working with you on this project. If you have any questions, please call. If the accompanying proposal is acceptable, please return a signed copy to our office.

Respectfully,
Thiele Geotech, Inc.

Raymond L. Brock

R:\PROPOSAL\FREMONT\STORMWATER PUMP STATION TEST PROP.DOCX

**Material Testing Proposal
2013 Stormwater Pumping Station Screen
Washington Street and South Park Avenue
Fremont, Nebraska
January 14, 2014**

Thiele Geotech, Inc. is pleased to submit our proposal for material testing services for the 2013 Stormwater Pumping Station Screen. The following sections detail our proposed scope of services. A breakdown of estimated costs and listing of applicable unit rates is attached in Exhibit A and the contract terms are attached in Exhibit B.

SCOPE OF SERVICES

Material testing on this project will consist of the following services:

1. Compaction tests on structural fill and backfill
2. Compaction tests on pavement subgrades
3. Test concrete materials and make cylinders
4. Appurtenant laboratory tests on soil and concrete materials
5. Engineering consultation, reports, and project management

Test procedures and requirements will be as set forth in the plans and specifications. The frequency and locations of tests will be in accordance with the contract documents or as directed by the Architect/Engineer or field representative. Testing will be conducted on an "on-call" basis.

ESTIMATED COST & BILLING

Testing services will be billed monthly at the unit rates listed in Exhibit A. Any tests not listed will be billed at our normal fee schedule rates in effect at the time of the test. Based on the number of tests in Exhibit A, the total cost for testing services is estimated at \$4,642 to \$5,102. This cost estimate is not intended as a not-to-exceed or lump-sum cost. The number of tests performed is highly dependent upon numerous factors beyond our control, including weather conditions, the contractor's schedule and performance, and the amount of discretionary testing requested. Consequently, the actual cost may be higher or lower than the estimated cost. We will bill only for the tests actually performed, and not on any lump sum or minimum cost basis.

EXHIBITS

Exhibit A - Cost Estimate

Exhibit B - General Conditions (JEO Standard Form, 1/30/02)

THIELE GEOTECH, INC.

By: 

Robert E. Matlock, P.E.

13478 Chandler Road

Omaha, Nebraska 68138-3716

402/556-2171 Fax 402/556-7831

CLIENT: _____

By: _____ Date: _____

Name: _____

Address: _____

City, State: _____

Phone: _____ Fax: _____

STANDARD AGREEMENT

T H I E L E G E O T E C H I N C

COST ESTIMATE

2013 Stormwater Pumping Station Screen

Description	Estimated Quantity	Unit Rate	Estimated Cost
Storm Sewer and C.I.P. Wall Backfill			
Level III Technician (/hr.)	16.0	64.00	1,024.00
Trip Charge - Zone 3 (/trip)	2.0	95.00	190.00
Paving			
Compaction Test (ea.)	3.0	30.00	90.00
Trip Charge - Zone 3 (/trip)	1.0	95.00	95.00
Concrete Test Set (slump/air/temp/cast 4-4"x8" OR 3-6"x12" cyl)	2.0	72.00	144.00
Compressive Strength of Cylinder (ea.)	8.0	15.00	120.00
Trip Charge - Zone 3 (/trip)	3.0	95.00	285.00
Reinforced Concrete			
Concrete Test Set (slump/air/temp/cast 4-4"x8" OR 3-6"x12" cyl)	7.0	72.00	504.00
Compressive Strength of Cylinder (ea.)	28.0	15.00	420.00
Trip Charge - Zone 3 (/trip)	10.0	95.00	950.00
Miscellaneous			
Senior Engineer (/hr.)	4.0	150.00	600.00
Standard Proctor (ea.)	1.0	150.00	150.00
Atterberg Limits (/set)	1.0	70.00	70.00
	Subtotal		4,642.00
Contingency			
discretionary tests, retests, and other tests not listed		10%	460.00
	Total		5,102.00

Other Services

Any item or category not listed will be billed at our normal Fee Schedule rate in effect at the time of service.

GENERAL CONDITIONS

1. SCOPE OF WORK: Thiele Geotech, Inc. (hereafter referred to as TG) shall perform the services described in the contract and shall invoice the client for those services at the Fee Schedule rates. Any cost estimates stated in this contract shall not be considered as firm figures unless specifically stated in this contract. If unexpected site conditions are discovered, the scope of services may change. TG will provide additional services at the contract Fee Schedule rates.

2. ACCESS TO SITES, PERMITS, AND APPROVALS: The client shall furnish TG with right-of-access to the site in order to conduct the planned exploration. Unless otherwise agreed, the client will also secure all necessary permits, approvals, licenses, and consents necessary to the performance of the services hereunder. While TG will take reasonable precautions to minimize damage to the property, it is understood by the client that, in the normal course of work, some damage may occur, the restoration of which is not part of this agreement.

3. UTILITIES: In the performance of its work, TG will take reasonable precautions to avoid damage or injury to subsurface utilities or structures. This includes requesting locates of utility owned lines and services. The client agrees to hold TG harmless and indemnify TG for any claims, payments, or other liability, including attorney fees, incurred by TG for damage to any privately owned subsurface utilities or structures which are not correctly identified to TG.

4. UNANTICIPATED HAZARDOUS MATERIALS: It shall be the duty of the client to advise TG of any known or suspected hazardous substances which are or may be related to the services provided; such hazardous substances including but not limited to products, materials, or wastes which may exist on or near any premises upon which work is to be performed by TG. If TG observes or suspects the existence of hazardous materials during the course of providing services, TG may, at its option, terminate further work on the project and notify client of the conditions. Services will be resumed only after a renegotiation of scope of services and fees. In the event that such renegotiation cannot occur to the satisfaction of TG, TG may, at its option, terminate this contract. It is understood and agreed that TG does not create, generate, or at any time take possession or ownership of hazardous materials as a result of its exploration services.

5. REPORTS AND INVOICES: TG will furnish up to 3 copies of reports to the client. Additional copies will be provided at the expense of the client. TG may submit invoices to the client monthly and upon completion of services. Payment is due upon presentation of invoices and past due 30 days from the invoice date. Client agrees to pay a finance charge of 1½ percent per month, but not exceeding the maximum rate allowed by law, on past due invoices.

6. OWNERSHIP OF DOCUMENTS: All reports, boring logs, data, notes, calculations, estimates, and other documents prepared by TG as instruments of service shall remain the property of TG.

7. SAMPLE DISPOSAL: Unless otherwise agreed, test specimens or samples will be disposed immediately upon completion of the test.

8. CONFIDENTIALITY: TG will hold confidential all business or technical information obtained from the client or generated in the performance of services hereunder and identified in writing by the client as confidential. TG will not disclose such information without the client's consent except to the extent required for: 1) performance of services under this contract; 2) compliance with professional standards of conduct for preservation of public safety, health, and welfare; 3)

compliance with any court order or other governmental directive; and/or 4) protection of TG against claims or liabilities arising from performance of services under this contract. TG's obligations hereunder shall not apply to information in the public domain or lawfully acquired on a non-confidential basis from others. TG's technical and pricing information are to be considered confidential and proprietary, and shall not be released or otherwise made available to any third party without the express written consent of TG.

9. STANDARD OF CARE: Services performed by TG under this contract will be conducted in a manner consistent with the level of care and skill ordinarily exercised by members of the profession currently practicing under similar conditions. No other warranty, express or implied, is made or intended by the proposal for services or by furnishing oral or written reports of the findings made. The client recognizes that subsurface conditions may vary from those encountered at the location where borings, surveys, tests, or explorations are made by TG, and that the data, interpretations, and recommendations of TG are based solely upon the data available to TG. TG will be responsible for those data, interpretations, and recommendations, but shall not be responsible for the interpretation by others of the information developed.

10. LIMITATION OF LIABILITY: In recognition of the relative risks, rewards, and benefits to both the client and to TG, the risks have been allocated such that the client agrees to limit TG's liability to the client and all other parties claiming to have relied on TG's work provided through the client to the amount of applicable insurance coverage. This limitation of liability is a business understanding between the parties voluntarily and knowingly entered into, and shall apply to all theories of recovery including, but not limited to, breach of contract, warranty, tort (including negligence), strict or statutory liability, or any other cause of action except for willful misconduct or gross negligence. This limit of liability shall only apply to any and all claims, losses, costs, or damages whatsoever arising out of, resulting from, or in any way related to the project or agreement.

11. TERMINATION: This contract may be terminated by either party upon 7 days prior written notice. In the event of termination, TG shall be compensated by client for all services performed up to and including the termination date and for the completion of such services and records as are necessary to place TG's files in order and/or protect its professional reputation. If either party terminates this contract, these General Conditions shall survive termination and shall remain enforceable between the parties.

12. DISPUTE RESOLUTION: In an effort to resolve any conflicts that arise during or following this project, the client and TG agree that all disputes between them arising out of or related to this agreement shall be submitted to nonbinding mediation unless the parties mutually agree otherwise. The client and TG also agree to include a similar mediation provision in all agreements with independent contractors and consultants thereby providing for mediation as the primary method for dispute resolution for all parties on the project.

13. PRECEDENCE: These standards, terms, and conditions shall take precedence over any inconsistent or contradictory language contained in any proposal, contract, purchase order, requisition, notice to proceed, or like document regarding TG's services.

14. PROVISIONS SEVERABLE: In the event that any of the provisions of these General Conditions should be found to be unenforceable, it shall be stricken and the remaining provisions shall be enforceable.

Economic Development Report

Fremont City Council Study Session

January 28, 2014

Our Mission

To provide leadership for Greater Fremont Area growth initiatives and aggressively pursue targeted growth opportunities that will result in quality job creation and retention

2013 Year in Review

- Joined the Greater Omaha Economic Development Partnership
 - Local brand of Fremont is strengthened by the regional brand of Greater Omaha
- 21 suspects & leads
- 6 site visits
- 20 formal existing business visits
- 5 expansion projects, 8 companies received technical assistance
- Strategic planning process
 - One & three year business strategies
- Marketing efforts
 - Internal & external stakeholders
 - Educational & relationship driven
- Workforce development
 - *Dream It! Do It!*

2014 Program of Work Preview

Goals

- New investment
 - Companies
 - Residents
 - Amenities
- Organized, comprehensive efforts
- Package our strengths to overcome barriers
- Positive image and perception
- Catalyze partnership & collaboration
- 2014 Program of Work Preview

The Four Pillars

- Business Attraction
- Business Retention & Expansion
- Workforce Development & Preparedness
- Quality of Life Enhancement

Metrics

- Business Attraction
 - Leads, suspects, and projects
 - Site visits
 - Landed projects, employment & capital investment figures
- Business Attraction & Retention
 - Formal business visits
 - Projects & official expansions
 - Assistance Opportunities
 - 2014 Program of Work Preview
- Marketing projects
 - Audiences reached
 - Relationships developed
- Social media & website visibility
- Speaking engagements & collaborative meetings

Respectfully Submitted

Cecilia Harry
Executive Director

Economic Development Report

Fremont City Council
Study Session
January 28, 2014



Cecilia Harry
Executive Director
Greater Fremont Development Council

Overview

- Structure & Mission
- 2013 Year in Review
- 2014 Program of Work Preview

Structure

- 501(c)6
- 105 private sector members, plus City of Fremont, Dept. of Utilities, and Dodge Co.
- 2 full time staff
- 2 offices: Fremont & Omaha



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PARTNERSHIP